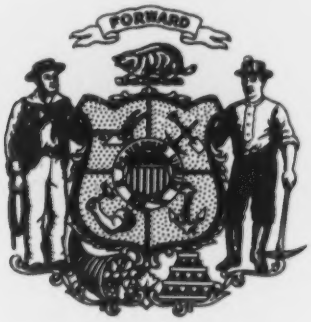
WISCONSIN

ANNUAL FISCAL REPORT 1987

Annual Fiscal Report

For The Year Ending June 30, 1987



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
STATE BUREAU OF FINANCIAL OPERATIONS

WISCONSIN

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STATE OF WISCONSIN
1987 ANNUAL FISCAL REPORT
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APPENDIX

- D.1 Detail of State Government Operations. This has been issued as a separate document containing Exhibit B-3 above (Summary of Operations by Function) and Schedules A-1 through A-8 (Summaries of Operations by Individual Functional Areas). Copies of the appendix are available on request to:

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Department of Administration

101 South Webster Street • Madison, Wisconsin

October 9, 1987

The Honorable Tommy G. Thompson
Members of the Legislature

This report presents condensed statements on the financial operations of the State of Wisconsin for the fiscal year that ended June 30, 1987. It shows the major sources of revenue, the broad purposes of expenditures, and the condition and comparisons of funds with the prior year. The independent opinion of the State Auditor is included.

Fiscal Year 1987 will close with an unreserved balance (surplus) of $232.7 million in the General Fund. This is $44.4 million higher than the $188.3 million estimate which was projected in 1987 Wisconsin Act 27 (the 1987-89 biennial budget bill) enacted on July 31, 1987. The variance is primarily the result of slightly higher tax receipts ($19.7 million), higher departmental revenues ($9.1 million) and higher appropriation lapses ($11.0 million) than was previously estimated.

This ending balance exceeds by $159.8 million the required balance of $72.9 million statutorily mandated for the end of the biennium.

General Fund general purpose revenue (GPR) tax receipts were $4.955 billion for the year compared to $4.776 billion in the prior year, a $179 million or 3.7 percent increase. For comparative purposes, this increase does not include a $28.2 million utility tax refund paid out early in the year which for accounting purposes was treated as a non-recurring item. Actual departmental revenues in the General Fund decreased over the prior year from $75 million to $72.6 million. However, this category also includes the one-time appropriated transfer of $17.5 million from the Transportation Fund, bringing the final total to $90.1 million.

General purpose revenue (GPR) expenditures were $5.070 billion compared to $4.868 billion in 1985-86, an increase of $202 million, or 4.2 percent. Payments to local communities and school districts rose by $128.6 million (4.6 percent increase over the prior year) and made up the largest portion of the increase. Payments for aids to individuals and organizations rose by $39.1 million (4.0 percent increase over the prior year). Increases in the cost of operations of state government, including the University of Wisconsin, increased by $34.6 million (3.1 percent over the prior year), although state operations as a percent of total GPR spending decreased from 22.9 percent in fiscal year 1986 to 22.7 percent in fiscal year 1987 and is continuing the trend of prior years.

The state chose again to issue operating notes in fiscal year 1987 to meet short-term cash needs. Operating notes of $350 million were issued July 31, 1986 and were repaid on June 15, 1987. Operating notes are the least expensive method of ensuring that large local assistance payments can be provided at the beginning of each fiscal year before all state revenues are received. The issuance of operating notes once again resulted in net savings to the General Fund, through increased investment earnings and reduced interfund borrowing costs, of $6.3 million.

Wisconsin has taken significant steps to improve state budgeting and limit state spending. The 4.2 percent spending increase in fiscal year 1987 was the fourth lowest increase in more than twenty years. Introducing a revenue bill before the budget bill, budgeting on an annual basis rather than biennially and implementing reduced base budgeting will ensure that future spending is controlled. Wisconsin is committed to efficient and effective fiscal management.

Respectfully submitted,

James R. Klauser
Secretary
Department of Administration

George R. Natzke, CPA
Director, State Bureau of
Financial Operations

Economic Section

Dog-sled racing, long associated with Alaska, has joined Wisconsin's list of winter competitive sports, taking its place with skiing, snowmobiling and snowshoeing. Sled races, like this one near Land O'Lakes, are also held at Shawnee and Sayner in February.

THE YEAR IN SUMMARY

REVENUE HIGHLIGHTS

General purpose tax revenue for the fiscal year ending June 30, 1987 totaled $4.927 billion (does not include $28.2 million Utility Tax rebate budgeted in prior year). Total collections for the year were within one-half of one percent of the May 1987 revised estimates used in developing the 1987-88 Budget Bill (1987 Wisconsin Act 27). These results are consistent with the historical margin of error for estimates with a similar forecasting time frame. Actual collections exceeded estimates by $19.7 million. Most of this difference was accounted for by the individual income tax ($15.3 million) and the corporate franchise and income tax ($5.7 million). Total collections increased 3.2 percent from the prior year figure of $4.776 billion.

Individual Income Tax: Individual income tax collections in FY 1986-87 totaled $2.224 billion, or 0.7 percent less than the $2.239 billion collected in FY 1985-86. However, collections were $15.3 million (about 0.7 percent) higher than anticipated in the revised May 1987 estimates. The decline from FY 1985-86 is due to tax changes enacted in 1985 and certain nonrecurring factors. Had it not been for the benefit of increased activity due to federal capital gains changes related to federal income tax reform enacted in 1986, the decline would have been significantly greater.

The largest component of individual income tax collections — withholding from wages and salaries — increased 3.5 percent from $1.965 billion to $2.034 billion. Withholding increased at a rate of about 1.6 percent during the first half of the fiscal year and about 5.4 percent during the last half. The lower growth rate in the first half reflected the withholding tables that were put into effect in January 1986 to implement the income tax reform and reduction enacted in 1985. Estimated tax payments (declarations) increased 4.2 percent in FY 1986-87 from $356 million to $370.9 million. These results included an exceptional 30 percent increase in April and a more modest 14 percent increase in June.

Additional and delinquent collections from audit and compliance activities decreased 1.5 percent from $58.8 million to $57.9 million. The previous fiscal year benefitted from about $8 million collected as part of the tax amnesty program.

A major state income tax reduction and reform plan was enacted which is effective for the 1986 tax year, and some further changes are effective for 1987. Features of the state tax reform program include:

1. Joint returns for married persons similar to the federal system rather than the previous state system of separate taxation of spouses.
2. An increased standard deduction that declines as income increases.
3. Reduction of the number of tax brackets from 8 to 4 for 1986 and to 3 for 1987, and reduction of the top rate from 10 percent to 7.9 percent for 1986 and to 6.93 percent for 1987.
4. Repeal of itemized deductions and replacement with a 5 percent itemized deduction credit.
5. Replacement of $20 personal exemption credit for taxpayer, spouse and dependent by a $50 dependent credit.
6. Provision of a one-time 7.9 percent credit on up to $2,000 on nonbusiness property taxes paid on the principal residence for 1986 only. For 1987 and thereafter, the credit was re-established, named the "School Property Tax Credit," and changed to 6.9 percent.
7. A married person credit of 2.5 percent of the earned income of the lower earning spouse (maximum $450).
8. Indexing of tax brackets and the sliding scale standard deduction, if inflation exceeds 3 percent and certain general fund balances are maintained, which was to begin in 1987, has been repealed.
9. Closer conformity with the federal definition of adjusted gross income.

General Sales and Use Tax: Collections from the sales and use tax increased 7.0 percent from $1.543 billion to $1.652 billion, or $8.1 million less (−0.5 percent) than the May 1987 revised estimate.

The growth rate of sales tax payments declined from about 8 percent during the first half of the fiscal year to about 5 percent during the last half. The pattern of quarterly sales tax collections was affected by auto incentive programs and by consumers taking advantage of the sales tax deduction in 1986 before its elimination in 1987 as part of the federal tax reform. Additional and delinquent collections increased an exceptional (and unsustainable) 21.4 percent from $53.7 million to $65.1 million despite the fact that the previous year benefitted from about $11 million collected as part of the tax amnesty program.

Corporation Franchise and Income Tax: Corporate tax collections increased 15.5 percent from $407.6 million in FY 1985-86 to $470.7 milion, or $5.7 million (1.2 percent) more than the May 1987 revised estimate. Most of the growth was the result of an acceleration of payments from audit activities and federal tax reform. Collections of estimated payments (declarations), which reflect current profits, increased only 5.9 percent from $397.3 million to $420.8 million. A 1986 law change which shifted the due date for the fourth estimated payment from the first month of the corporation's next fiscal year to the last month of the current fiscal year resulted in a one-time revenue gain of about $5 million in FY 1986-87.

Payments with returns, including significant payments with amended pre-1986 returns, increased 42.4 percent from $36 million to $51.2 million. Additional and delinquent collections increased 96.8 percent from $29 million to $57 million despite the fact that the previous year benefitted from about $6 million collected as part of the tax amnesty program. Refunds increased a modest 6.8 percent from $54.6 million to $58.3 million.

Excise Taxes: Cigarette tax collections increased 1.5 percent from $123.2 million to $125.1 million compared to the $124.4 million May estimate. While slightly higher than anticipated, results were still below the $125.3 million collected in FY 1984-85. Consumption is likely to decline in coming years, partly because of the 5 cent per package tax increase effective September 1, 1987, and partly because of a continuation of a national trend toward reduced consumption resulting from health concerns and increased federal tax rates.

Liquor tax collections increased 15.8 percent from $30 million to $34.7 million compared to the $35 million May estimate. The underlying trend of liquor consumption is essentially flat despite increased consumption of wine. The growth rate in FY 1986-87 was caused by a law change which replaced prepaid liquor stamps with a system of estimated tax payments. Beer tax collections increased 0.3 percent from $9.84 million to $9.867 million compared to the $10.1 million May estimate. Collections remained below the $10.3 million peak year of FY 1983-84. The 20 percent tobacco products tax yielded $3.998 million (a 2.5 percent increase) compared to the $4.1 million May estimate.

Inheritance and Gift Taxes: Inheritance and estate tax collections increased 14.6 percent in FY 1986-87 from $71.7 million to $82.1 million compared to the $82.5 million May estimate. Gift tax collections declined 3.2 percent from $3.6 million to $3.5 million compared to the $3.9 million May estimate. As part of the 1987 Budget Bill, the inheritance and gift taxes will phase-out over five years beginning with deaths and gifts occurring on or after January 1, 1988. The phase-out is achieved by reducing the inheritance and gift taxes calculated under old law by 20 percent in the first year, 40 percent in the second year, etc. By the fifth year, the gift tax will be eliminated, and the inheritance tax will be replaced by an estate tax which is equal to the credit allowed for state inheritance and estate taxes against the federal estate tax.

Public Utility Taxes: Public utility tax collections declined 13.27 percent from $262.3 million to $227.8 million (does not include $28.2 million Utility Tax rebate budgeted in prior year) compared to the May 1987 revised estimate of $221.8 million. FY 1986-87 results reflect a $24 million refund and $4.2 million of interest on that refund. Those amounts were reserved from the general fund balance as of the end of FY 1985-86.

The refund was made as the result of litigation on a state law change made in 1981. The disputed law change involved the elimination of property tax credits for certain utilities (largely gas and electric companies) which were, at that time, taxed on an ad valorem basis. Because gas and electric companies are now taxed on a gross receipts basis, the outcome of this litigation will have no significant effect upon tax collections in future years. Aside from the refund, utility collections declined 2.4 percent. This is attributed to stability in the gross receipts taxes for gas and electric utilities (declining sales of natural gas was offset by increasing electricity sales) and a decline in telephone company taxes resulting from tax rate reductions.

Insurance Company Taxes: Insurance company tax collections (generally based on premiums) increased 12.5 percent from $59.6 million to $67.0 million. This compares to the May 1987 estimate of $65.4 million. The increase, which follows a 22.2 percent increase in FY 1985-86, is attributed to a continuation of higher premiums charged by insurers to offset losses and reductions in investment income caused by declining interest rates experienced over the past several years.

Real Estate Transfer Fee: The state share of real estate transfer fees increased 27.7 percent from $14.25 million to $18.2 million following a 17.2 percent increase for the preceding fiscal year. The increase is partly related to federal law changes (e.g. capital gains) which encouraged closings of real estate transactions before the end of calendar year 1986.

EXPENDITURE HIGHLIGHTS

Overall state General Purpose Revenue spending in 1986-87 rose 4.2 percent as shown in Table 1. This is a decline from the 6.1 percent growth rate of 1985-86.

Within this spending increment, state operations expenditures grew 3.1 percent, or half the corresponding rate of 1985-86, with state employe pay increases accounting for all of the net increase. Local assistance expenditures growth of 4.6 percent was down from a 7.8 percent change in spending in 1985-86. Spending increases in aids to individuals and organizations, however, rose from 1.3 percent to 4 percent.

As can be seen from Table 1, the overall distribution of expenditures in 1986-87 continued recent trends that have seen local assistance increase its share of total state expenditures, and a decrease for state operations.

The GPR budget is shaped by the ten largest programs as illustrated in Table 2. Each of these programs is described immediately following this section. Any discussion of state spending must focus on the goals and expectations surrounding each of the top ten programs because of the large percentage of total state spending they represent.

Table 1
GPR Expenditures
($ Millions)
1986-87

	FY 86	% Total	FY 87	% Total	Change In Spending FY 86-FY 87	Percent Change
Local Assistance	$2,778.0	57.1%	$2,906.6	57.3%	$128.6	4.6%
Aids	972.2	20.0%	1,011.3	19.9%	39.1	4.0%
State Operations	1,117.8	22.9%	1,152.4	22.7%	34.6	3.1%
TOTAL	$4,868.0	100.0%	$5,070.3	100.0%	$202.3	4.2%

Table 2
TOP TEN PROGRAMS
GPR Expenditures

	1986-87 Amount	Percent of Total
All School Aids (Incl. aid credits & library system aids)	$1,352.3	26.7%
Shared Revenue	779.4	15.4%
UW System (Excl. debt service)	539.9	10.6%
Medical Assistance	468.6	9.2%
State Property Tax Credits (Excl. school aid credits)	304.1	6.0%
Community Aids (Incl. $24.5 million for General Relief)	225.5	4.5%
Income Maintenance Payments	225.0	4.4%
Homestead and Farm Tax Credit	138.1	2.7%
Correctional Services (Excl. debt service)	125.1	2.5%
VTAE Aids	76.4	1.5%
All Others	835.9	16.5%
TOTAL GPR EXPENDITURES	$5,070.3	100.0%

School Aids: State assistance (including school aid credits) to Wisconsin's 432 school districts and 17 public library systems increased by $58.3 million, from $1,294.1 million (GPR) in 1985-86 to $1,352.3 million (GPR) in 1986-87, an increase of 4.5 percent. A $43.5 million increase to the school aid credits accounted for approximately 75 percent of the total increase. Total school costs rose an estimated 6.3 percent in 1986-87, compared with the 4.5 percent increase in school aid. Because of this, state aid as a percentage of total school costs decreased slightly from 41.5 percent in 1985-86 to 40.3 percent in 1986-87. As a result, the statewide net property tax levy for schools increased by roughly 8 percent.

There are two major types of school aid. Approximately 80 percent of school aids, including the school aid credit, are general aids, distributed by a formula based primarily on school district equalized property value. The remaining 20 percent are categorical aids, distributed based on costs for specific activities or educational programs. The major categorical aid programs are handicapped education aid (65 percent of all categorical aid) and special transfer (integration) aid.

Shared Revenue: State shared revenue provides unrestricted aid to municipal and county governments. Shared revenue is distributed primarily through equalized aidable revenue payments (80 percent) and per capita payments (18 percent). The 1986-87 shared revenue total of $779.4 million was a 2.6 percent increase over 1985-86 payments. Statewide, shared revenue payments provide municipalities with about 25 percent and counties with about 7 percent of their operating revenues.

UW System: In 1986-87, UW enrollment was 164,518 (head count), a slight decrease from the previous year. GPR expenditures for the UW, however, increased by $12.6 million as the first phases of a "catch-up" pay plan for faculty and academic staff were implemented. This plan will bring UW salaries up to the levels currently in place at peer institutions nationwide.

The Wisconsin Expenditure Commission and the UW Board of Regents both issued reports in December 1986 examining the funding and future of the UW System. Both reports agreed that in order to maintain educational quality there is a need to (1) limit overall enrollment levels, (2) set tuition levels at approximately the median of the "Big 10" universities, (3) regularly review the mission and programs at all campuses to maximize efficient use of resources, and (4) relieve overcrowding and take other steps to reduce the time needed to graduate (currently 5.5 years). Progress is being made with all of the recommendations; their impacts will be seen next fiscal year.

Medical Assistance: Wisconsin's Medical Assistance (MA) program, which is state and federally funded, pays for medical services to certain categories of low income persons. Included are blind, aged, and disabled persons, recipients of Aid to Families with Dependent Children (AFDC) or Supplemental Security Income, and other low income individuals having high medical expenses. In 1986-87, MA expenditures were $1.11 billion, of which $468.6 million was GPR. This amount represents an increase of 7.76 percent (7.4 percent GPR) over the previous fiscal year. In comparison, the average rate of growth of MA over the previous three years was 5.5 percent.

This increase in the rate of growth in MA can be attributed to several factors, including the following: increases in caseload; increases in utilization of medical service, particularly noninstitutional services (e.g., outpatient hospital, home health care and drugs); increased costs associated with federal compliance actions; unbudgeted hospital settlements; and costs associated with an extra MA billing period during the fiscal year.

State Property Tax Credits: State property tax credits are universal percentage credits. The state provides funds to local governments to pay a percentage of each local property owner's taxes. Funding for the credits increased 5 percent from $289.6 million in 1985-86 for the Wisconsin State Property Tax Relief (WSPTR) Credits to $304.1 million in 1986-87 for the new General Government Credit and School Levies Credit. Levies Credits in 1986-87 offset 10 percent of 1986 gross property taxes for all purposes statewide.

The School Aid Credit in 1986-87 distributed $198.5 million of state support for schools through the equalizing school aid formula.

Income Maintenance — Aid to Families with Dependent Children: The Aid to Families with Dependent Children (AFDC) program, the state's primary cash assistance program, provides income to children and their guardians who lack adequate financial support. Over 290,000 individuals received AFDC benefits each month of the 1986-87 fiscal year; over two-thirds of these recipients are dependent children.

Wisconsin provided $553.1 million in AFDC benefits during the 1986-87 fiscal year. Of this amount, $225 million was state GPR and $328.1 million was provided by the federal government. Total expenditures for AFDC in 1986-87 declined by 2 percent, with state expenditures decreasing by 2.8 percent. The decrease in expenditures may be attributed to a decline in the number of families needing AFDC-Unemployed (with both parents present in the home) and for increased child support collections which offset AFDC expenditures. In addition to these factors, state costs were further reduced by an increase in the share of costs assumed by the federal government.

Community Aids: Community Aids are state and federal funds distributed to counties to fund various human service programs.

Community Aids expenditures reached $262 million in 1986-87, including $200.1 million GPR. This overall expenditure level is a decrease of $4.8 million from the 1985-86 level, re-

flecting a reduction of close to $5 million in federal funds and a slight increase in GPR expenditures.

The continuing level of GPR expenditures indicates a continued state commitment to essential human services. This commitment is carried out through programs such as day care, family support and community support, and services for child abuse, mental health for youth and children, Alzheimer's disease and community programs for the developmentally disabled.

General Relief (GR), administered by local governments, provides cash and medical benefits to indigent individuals who do not qualify for other state/federal public assistance programs. Since 1983, the state has reimbursed local governments for a portion of the costs for General Relief. In 1986-87, the state provided $25.4 million to local governments, nearly triple the amount reimbursed in 1985-86. In part, this significant increase in state expenditures reflects the state's assumption of a larger share of local GR costs. In addition, 1985 Wisconsin Act 120 required that all funds appropriated for GR actually be distributed to local governments, rather than unused amounts lapsing to the state general fund. About $7.0 million of GR expenditures relate to this distribution provision.

Homestead and Farm Tax Credits: The Homestead Tax Credit and the Farm Property Tax Credit are "circuit-breaker" credits designed to aid households overburdened by property taxes in excess of their ability to pay. Claimants receive a credit against their state income tax liability or a refund check.

Homestead Tax Credit expenditures of $102.6 million remained stable in 1986-87 compared to 1985-86. These credits benefited about 260,000 low-income homeowners and renters—over half of them elderly—and offset about 6 percent of the 1987 residential property tax levy statewide. Wisconsin's Homestead Tax Credit ranks fourth among the states in comprehensiveness and per capita expeditures for residential property tax relief circuit breakers.

The Farm Property Tax Credit provides a refundable credit to farmers who qualify through exclusive agricultural zoning or individual farmland preservation agreements. The rapid growth of about 25 percent for this program in recent years slowed substantially this year due to a decrease in farm property taxes brought about by declining farm values. FY 1987 program expenditures of $35.5 million was a 3 percent increase over FY 1986 expenditures of $34.6 million. These credits benefited about 23,000 farmers and offset about 11 percent of 1986 farm levies statewide. Wisconsin's Farm Property Tax Credit is one of only two similar state programs in the country.

Correctional Services: In 1986-87, Wisconsin's correctional populations and related expenditures continued to increase. The average daily population of incarcerated felons under the supervision of the Division of Corrections increased from 5,138 in 1985-86 to 5,578 in 1986-87. Total expenditures (excluding debt service) for correctional operations increased 7.1 percent from $163.7 million ($116.8 million GPR) in 1985-86 to $175.0 million ($125.1 million GPR) in 1986-87. The state's two new correctional institutions, the Columbia Correctional Institution (opened in May, 1986) and the Oshkosh Correctional Institution (opened in September, 1986), are now operating at full capacity. In addition, a new 450 bed maximum/medium correctional institution in southeastern Wisconsin was authorized by 1987 Wisconsin Act 5 and is projected to be completed in 1991.

VTAE Aids: In 1986-87, state general aids to vocational, technical and adult education were $76.37 million. This represented a 3.5 percent increase over 1985-86 state aids.

All sixteen VTAE districts receive state general aid that is distributed through a formula which recognizes cost, enrollment and property tax base equalization factors. During 1986-87, VTAE districts provided educational services to more than 400,000 individuals. The VTAE system contributes to the state's economic development through meeting employer's education and training needs.

WISCONSIN INVESTMENT CLIMATE

Economic development continued to be a top priority during the 1986-87 fiscal year. Several initiatives were proposed by Governor Thompson and approved by the legislature. These changes, combined with a positive attitude toward business development and efforts undertaken over the last several years, are helping Wisconsin stand out as a good place to do business.

A very visible initiative was the creation of the Wisconsin Development Fund. This new program combined the previous customized labor training fund and the technology development fund and expanded eligibility to cover major economic development projects. A single board attached to the Department of Development was created to administer the fund. Funding approved in 1987 Wisconsin Act 27 increased from approximately $2 million GPR biennially to $20 million.

The consolidated and larger Wisconsin Development Fund is expected to give Wisconsin the incentives necessary to compete with other states for economic development projects. The existence of the fund and the likelihood of receiving funds have been responsible for several major development projects in the state. The most notable are the decision by the Chrysler Corporation to manufacture the Omni/Horizon at the old American Motors facility in Kenosha and the selection by General Motors of the Janesville plant for a new truck line. Both will provide several thousand manufacturing jobs.

Tourism promotion was another major initiative approved during the year. Wisconsin has an outstanding tourism industry which adds much to the state economy. In recent years, other states have significantly increased their tourism promotion budgets. The Governor proposed and the legislature approved first a $2 million special appropriation for tourism promotion. In the 1987-89 budget, a permanent promotion increase from $1.5 million to $5 million annually was approved. The increase has already begun to pay dividends with preliminary reports indicating that tourism revenues increased substantially during the spring and summer of 1987.

The state's ability to market itself to businesses was improved by the redirection of Forward Wisconsin. This organization was created as a public private partnership to promote Wisconsin's business climate in other states and provide business services beyond the scope of the Department of Development. The Legislature approved funding of $500,000 annually for the organization which must be matched with equal contributions from the private sector.

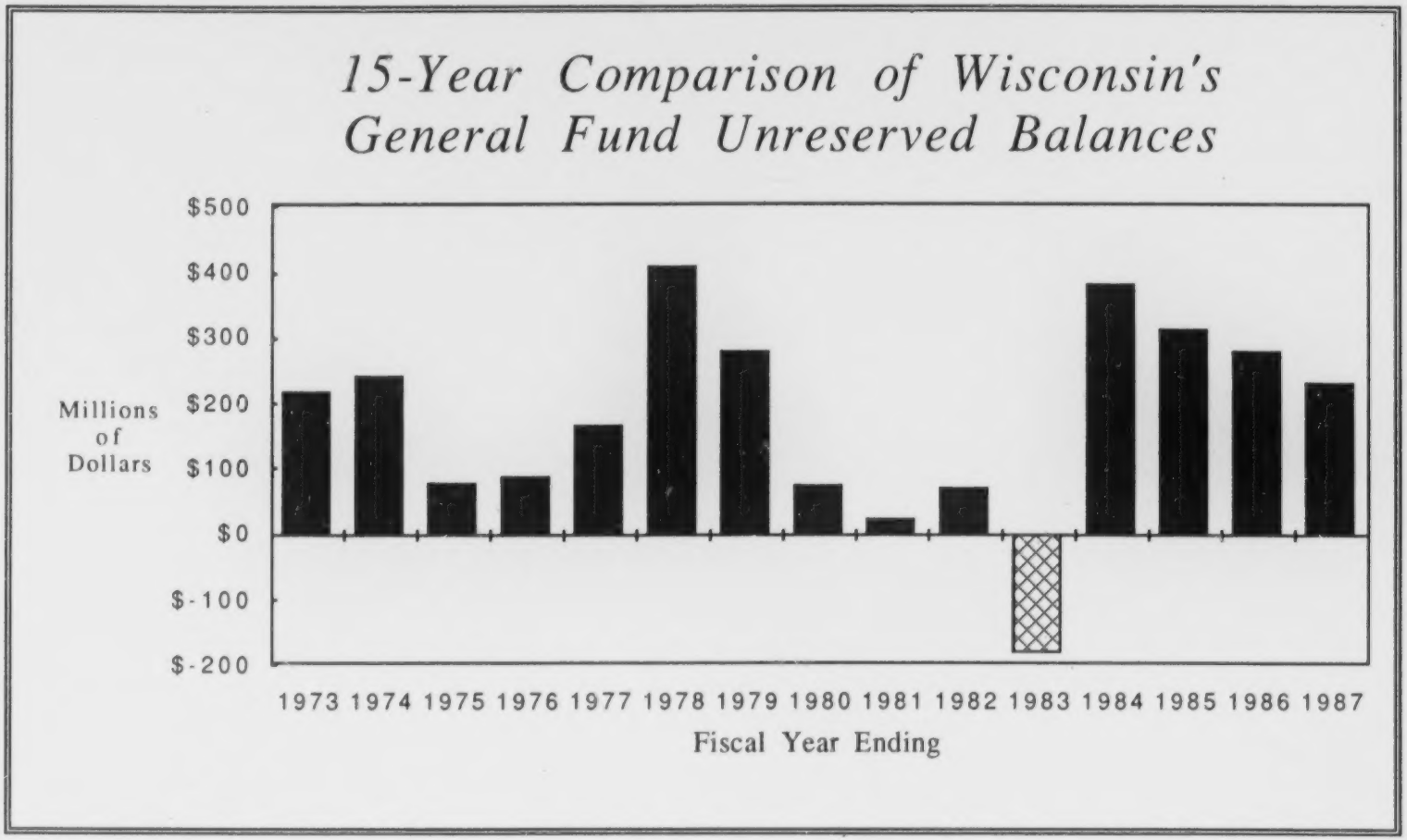
State tax policy is a major component of the state's investment climate as described earlier under "Revenue Highlights." Major changes in the 1987-89 biennial budget phased out the inheritance tax over 5 years, reduced the top personal income tax rate from 7.9 to 6.9 percent, and retained a 60 percent exclusion on capital gains on assets held over one year. The capital gains tax exclusion is important as an investment incentive. These tax changes make the Wisconsin investment climate much more favorable.

The state remains committed to international marketing. Efforts of both the Department of Development and the Department of Agriculture, Trade and Consumer Protection were increased in the budget. The state maintains an international trade office in Frankfurt, West Germany and in Hong Kong. Additional resources were approved in the 1987-89 budget to facilitate Japanese trade and to encourage Japanese investment in Wisconsin.

The Administration has made state spending a key component of its economic development policy. The spending level proposed and approved in the 1987-89 biennial budget was consistent with the policy recommended by the Wisconsin Expenditure Commission in 1986-87 to bring state spending to the national average. It is the Administration's goal to restrain state spending growth so that Wisconsin reaches the national average by fiscal year 1992-93.

Many existing programs continue to provide important assistance to businesses. These include the Permit Information Center in the Department of Development, several business loan programs in the Wisconsin Housing and Economic Development Authority, the research and technical resources of the University of Wisconsin, and a special program to invest in Wisconsin by the State Investment Board.

Wisconsin's economic climate is excellent with a productive workforce, a high quality of life, and an outstanding education system. State programs and policies adopted during the last year build on these strengths and further Wisconsin's positive business image.


15-Year Comparison of Wisconsin's General Fund Unreserved Balances
$500
$400
$300
$200
$100
$0
$-100
$-200
Millions of Dollars
1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984 1985 1986 1987
Fiscal Year Ending

General Purpose Financial Statements

Wisconsin derives its name from the Indian description "where the waters gather." Two of the Great Lakes and the Mississippi River border a land mass which contains 15,000 glacial lakes and 2,000 streams and rivers. Opportunities for pleasure boating abound, as do sailboat, speedboat and regatta competitions.

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101 South Webster Street
Madison, Wisconsin 53702

We have examined the Statement of Recorded Assets, Liabilities and Fund Balances - All Funds - Statutory Basis of the State of Wisconsin as of June 30, 1987, and the related Statement of Recorded Receipts, Disbursements and Changes in Fund Balances - All Funds - Statutory Basis; Statement of Recorded Receipts, Disbursements and Fund Balance - Budget vs. Actual - General Fund - General Purpose Revenues - Statutory Basis; and Summary of Receipts and Disbursements - All Funds - Statutory Basis for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note A, the aforementioned financial statements were prepared in accordance with the basis of accounting prescribed by the Wisconsin Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the recorded assets, liabilities and fund balances of the State of Wisconsin as of June 30, 1987 and the recorded receipts, disbursements and changes in fund balances for the year then ended, on the basis of accounting described in Note A, which has been applied in a manner consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the statements taken as a whole referred to in the scope paragraph. The accompanying financial information listed as financial section-supplemental data, statistical section, and appendix in the table of contents is presented for purposes of additional analysis and is not a required part of the statements referred to in the scope paragraph. Such information has not been subjected to the auditing procedures applied in the examination of the statements referred to in the scope paragraph and, accordingly, we express no opinion on it.

LEGISLATIVE AUDIT BUREAU

October 5, 1987

by Dale Cattanach
Dale Cattanach
State Auditor

EXHIBIT A-1

STATE OF WISCONSIN
STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES - ALL FUNDS - STATUTORY BASIS

JUNE 30, 1987

	GOVERNMENTAL FUNDS				
	General Fund	Special Revenue Funds			Debt Service
		Conservation	Transportation	Other	
ASSETS					
Cash	$ 945	$ 989	$ 840	$ 5,289	$ 1
Imprest Funds	3,285,161	400,000	20,000	2,535	
Investments (Note E)	322,624,304	34,443,000	184,052,000	282,509,511	41,477,000
Accounts Receivable					
Due from Localities	3,850,722				
Due from Other Funds	263,073	150,536	3,888	318,280	
Accrued Revenues & Other	426,977,016	2,469,963	79,324,622	17,269,561	1,019,909
Receivable (Note F)					
Student Loans (Note G)	4,685,393				
Veterans Loans				23,190,483	
State Life Policy Loans					
Rock County Trust	1,164,900				
TOTAL ASSETS	762,851,514	37,464,488	263,401,350	323,295,659	42,496,910
LIABILITIES					
Accounts Payable	246,885,940	7,023,308	71,750,300	6,652,996	
Employe Deductions Payable	3,561,675	136,212	272,151	11,928	
Due to Other Funds	152,984	229,083	20,362	392,339	
Tax Deposits	19,183,437				
Check Float Invested					
Due to Localities	1,012,418				
TOTAL LIABILITIES	270,796,454	7,388,603	72,042,813	7,057,263	0
FUND BALANCE					
Reserves					
Encumbrances & GPR Balances	55,870,295				
Program Revenue Balances	195,880,848				
Contingent Fund Advances	2,885,500	400,000			
Student Loans	4,685,393				
Other Segregated Reserves		29,675,885	191,358,537	316,238,396	42,496,910
Total Reserves	259,322,036	30,075,885	191,358,537	316,238,396	42,496,910
Unreserved Balance					
Designated	0				
Undesignated	232,733,024				
TOTAL FUND BALANCE	492,055,060	30,075,885	191,358,537	316,238,396	42,496,910
TOTAL LIABILITIES AND FUND BALANCES	$ 762,851,514	$ 37,464,488	$ 263,401,350	$ 323,295,659	$ 42,496,910

The accompanying notes are an integral part of this statement.

Capital Projects	TRUST AND AGENCY FUNDS Non-Expendable	Other	Pension and Retirement Funds	TOTAL (Memorandum Only) June 30, 1987	June 30, 1986
$ 1,434	$ 4,250	$ 6,573	$ 618	$ 20,939	$ 20,110
		30		3,707,726	3,529,850
109,995,000	275,445,041	1,343,443,901	15,461,758,959	18,055,748,716	15,797,912,376
				3,850,722	8,190,118
160,022	175	1,092,989	363,826	2,352,789	8,861,668
	304	49,434,868	110,451,750	686,947,993	654,005,700
				4,685,393	5,127,502
				23,190,483	26,108,180
		3,419,075		3,419,075	3,666,803
				1,164,900	1,099,250
110,156,456	275,449,770	1,397,397,436	15,572,575,153	18,785,088,736	16,508,521,557
1,536,116	181,443	62,647,874	38,725,433	435,403,410	400,241,880
		11,449	289,970	4,283,385	5,119,132
76,060	1,075	27,734	1,453,151	2,352,788	8,861,492
				19,183,437	12,836,730
		32,999,748		32,999,748	87,635,309
				1,012,418	0
1,612,176	182,518	95,686,805	40,468,554	495,235,186	514,694,543
				55,870,295	61,804,883
				195,880,848	214,498,910
				3,285,500	2,814,500
				4,685,393	5,127,501
108,544,280	275,267,252	1,301,710,631	15,532,106,599	17,797,398,490	15,429,837,656
108,544,280	275,267,252	1,301,710,631	15,532,106,599	18,057,120,526	15,714,083,450
				0	42,670,215
				232,733,024	237,073,349
108,544,280	275,267,252	1,301,710,631	15,532,106,599	18,289,853,550	15,993,827,014
$110,156,456	$ 275,449,770	$1,397,397,436	$15,572,575,153	$18,785,088,736	$16,508,521,557

EXHIBIT A-2
STATE OF WISCONSIN
STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1987

	GOVERNMENTAL FUNDS						
	General Fund			Special Revenue Funds			Debt
	GPR	PR	Sub-Total	Conservation	Transportation	Other	Service
RECEIPTS							
Taxes	$ 4,954,946,296	$ 6,909,812	$ 4,961,856,108	$ 25,012,930	$ 427,421,195	$ 94,528	
Federal Aid	4,736,479	1,871,442,787	1,876,179,266	11,384,776	215,935,411	336	$ 1,012,247
Fees	9,610,365	330,531,331	340,141,696	2,515,988	7,414	2,734,183	
Licenses and Permits	1,975,002	15,302,124	17,277,126	38,621,813	165,065,410		
Services General	10,284,307	451,048,705	461,333,012	765,370	11,425,602	2,135,158	
Contributions		47,092,181	47,092,181	419,543	30,640,080		
Sale of Products	1,160,906	106,597,411	107,758,317	3,121,182	99,112	26,628	
Investment Income	26,345,659	30,927,718	57,273,377	2,344,227	10,088,281	140,877,607	4,857,343
Gifts and Grants	564	94,633,517	94,634,081	224,214		4,696	
Proceeds from Sale of Bonds							
Other Revenue (Note J)	15,100,868	149,067,348	164,168,216	845,886	7,874,972	1,542,337	
Utility Tax Rebate	(28,237,698)		(28,237,698)				
Interfund Transfers	20,921,554	12,868,223	33,789,777	(2,248,918)	120,316	17,150,203	316,426,699
TOTAL RECEIPTS	5,016,844,302	3,116,421,157	8,133,265,459	83,007,011	868,677,793	164,565,676	322,296,289
DISBURSEMENTS							
Commerce	31,500,118	63,874,235	95,374,353		195,451	131,894	
Education	1,896,935,229	1,173,849,514	3,070,784,743		3,265,954		
Environmental Resources	107,680,785	16,705,332	124,386,117	91,051,813	885,742,972	3,329,208	
Human Relations & Resources (Note J)	1,387,828,705	1,769,869,783	3,157,698,488			153,696,900	
General Executive	104,264,153	66,288,962	170,553,115		787,104	1,908,906	
Judicial	34,033,965	938,398	34,972,363			334,406	
Legislative	27,126,396	285,681	27,412,079				
General (Incl. Shared Revenue)	1,480,886,935	43,031,564	1,523,918,499	191,951	21,146,001	72,803	359,307,521
Building Program							
TOTAL DISBURSEMENTS	5,070,256,288	3,134,843,469	8,205,099,757	91,243,764	911,137,482	159,474,117	359,307,521
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(53,411,986)	(18,422,312)	(71,834,298)	(8,236,753)	(42,459,689)	5,091,559	(37,011,232)
LAPSED BALANCES	24,747	(24,747)					
FUND BALANCES AT BEGINNING OF YEAR	346,675,951	217,213,407	563,889,358	38,312,638	233,818,226	311,146,837	79,508,142
FUND BALANCES AT END OF YEAR	$ 293,288,712	$ 198,766,348	$ 492,055,060	$ 30,075,885	$ 191,358,537	$316,238,396	$ 42,496,910

The accompanying notes are an integral part of this statement

TRUST AND AGENCY FUNDS			Pension and Retirement Funds	TOTAL (Memorandum Only)	
Capital Projects	Non Expendable	Other		June 30, 1987	June 30, 1986
				$ 5,414,384,761	$ 5,204,500,469
$ 654,895	$ 499			2,105,167,430	2,072,198,546
		$ 38,444,075		383,843,356	352,290,976
				220,964,349	226,929,052
	913	503,649		476,163,704	453,001,718
		570,169,133	$ 612,324,194	1,260,645,131	1,925,104,186
	387,705	31,103		111,424,047	107,891,333
11,563,354	5,392,476	104,472,389	1,922,022,456	2,258,891,510	3,159,736,445
(23,000)	3,515,065	1,651,355		100,006,411	73,795,046
242,844,000				242,844,000	40,992,916
(199,691)	19,307,208	8,088,856	71,617,262	273,245,046	173,547,015
				(28,237,698)	
1,663,150	(2,047,777)	10,667,404		375,520,854	388,984,486
256,502,708	26,556,089	734,027,964	2,605,963,912	13,194,862,901	14,178,972,188
		28,243,875		123,945,573	107,045,257
		18,099,515		3,092,150,212	2,957,454,638
				1,104,510,110	1,011,450,658
		1,089,250		3,312,484,638	3,112,878,543
		470,354,485	427,260,533	1,070,864,143	1,332,065,299
				35,306,769	35,197,379
				27,412,079	27,478,980
		1,178	3,200	1,904,641,153	1,766,499,761
227,521,688				227,521,688	181,676,171
227,521,688	0	517,788,303	427,263,733	10,898,836,365	10,531,746,686
28,981,020	26,556,089	216,239,661	2,178,700,179	2,296,026,536	3,647,225,502
79,563,260	248,711,163	1,085,470,970	13,353,406,420	15,993,827,014	12,346,601,512
$ 108,544,280	$ 275,267,252	$1,301,710,631	$ 15,532,106,599	$ 18,289,853,550	$ 15,993,827,014

EXHIBIT A-3
STATE OF WISCONSIN
STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND FUND BALANCE - BUDGET VS. ACTUAL - GENERAL FUND - GENERAL PURPOSE REVENUES - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1987 (THOUSANDS)

	BUDGET (NOTE H)				ACTUAL	VARIANCE
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		
Beginning Unreserved Undesignated Balance		$ 230,730	$ 6,343	$ 237,073	$ 237,073	
Beginning Unreserved Designated Balance			42,670	42,670	42,670	
Reserve for Encumbrances & GPR Balances	$61,805			61,805	61,805	
Other Reserves	5,128			5,128	5,128	
Total	66,933	230,730	49,013	346,676	346,676	
RECEIPTS						
Taxes:						
Individual		2,164,500	44,300	2,208,800	2,224,053	$15,253
Corporation		455,000	10,000	465,000	470,689	5,689
Sales & Use		1,625,000	35,000	1,660,000	1,651,907	(8,093)
Excise		174,200	(600)	173,600	173,671	71
Inheritance		74,200	8,300	82,500	82,135	(365)
Gift		1,600	2,300	3,900	3,469	(431)
Public Utility		275,400	(25,400)	250,000	256,011	6,011
Insurance		59,300	6,100	65,400	67,050	1,650
Miscellaneous		25,964	36	26,000	25,961	(39)
Total Taxes		4,855,164	90,036	4,935,200	4,954,946	19,746
Utility Tax Rebate - Prior Years			(28,238)	(28,238)	(28,238)	
Departmental Revenue/Federal Aid		93,132	(12,063)	81,069	90,136	9,067
Total Receipts		4,948,296	39,735	4,988,031	5,016,844	28,813
TOTAL AVAILABLE	$66,933	$5,179,026	$ 88,748	$5,334,707	$5,363,520	$28,813

	BUDGET (NOTE H)				ACTUAL	VARIANCE	
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		LAPSE	RESERVE FOR ENCUMBRANCES & GPR BALANCES
DISBURSEMENTS							
Commerce	$ 3,314	$ 28,668	$ 3,106	$ 35,088	$ 31,500	$ 785	$ 2,803
Education	2,724	1,861,284	47,638	1,911,646	1,896,935	11,709	3,002
Environmental Resources	27,345	125,060	(5,782)	146,623	107,681	13,103	25,839
Human Relations & Resources	18,077	1,385,490	14,479	1,418,046	1,387,829	7,190	23,027
General Executive	1,317	92,687	11,870	105,874	104,264	862	748
Judicial	30	31,740	2,396	34,166	34,034	83	49
Legislative	2	25,092	2,197	27,291	27,126	161	4
General	8,996	1,485,599	(12,255)	1,482,340	1,480,887	1,054	399
Less: Estimated Lapse		(48,681)	8,180	(40,501)		(40,501)	
Total Disbursements	61,805	4,986,939	71,829	5,120,573	5,070,256	$ (5,554)	$55,871
Balance From Operations	5,128	192,087	16,919	214,134	293,264		
Add:							
Program Revenue Lapse					25		
ENDING BALANCES	5,128	192,087	16,919	214,134	293,289		
Consisting of:							
Reserve for Encumbrances & GPR Balances					55,871		
Other Reserves	$ 5,128			5,128	4,685		
Unreserved Balance: (Note I)							
Designated for Compensation Reserve		95,093	(95,093)				
Undesignated		$ 96,994	$112,012	$ 209,006	$ 232,733		

The accompanying notes are an integral part of this statement.

EXHIBIT A-4
STATE OF WISCONSIN
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS - STATUTORY BASIS
(Including Interfund Transfers)
For the Fiscal Year Ended June 30, 1987

Funds by Category	Net Balance 06/30/86	1986-87 Receipts	1986-87 Disbursements	Net Balance 06/30/87
GOVERNMENTAL				
General Fund	$ 563,889,358	$ 8,133,265,459	$ 8,205,099,757	$ 492,055,060
Special Revenue				
Conservation	38,312,638	83,007,011	91,243,764	30,075,885
Transportation	233,818,226	868,677,793	911,137,482	191,358,537
Other				
Waste Management	3,723,646	477,375		4,201,021
Wisconsin Election Campaign	1,655,070	524,683	1,827,221	352,532
Investment and Local Impact	252,721	106,760	29,519	329,962
Elderly Property Tax Deferral	2,636,712	181,438	52,166	2,765,984
Industrial Bldg. Construction	228,843	8,399		237,242
Mediation	1,151,438	348,893	334,406	1,165,925
Groundwater	602,848	2,047,641	2,373,532	276,957
Environmental Repair	835,732	1,794,354	1,209,359	1,420,727
Veterans Trust	30,679,585	1,633,909	4,043,942	28,269,552
Veterans Mortgage Loan	269,380,242	157,442,224	149,603,972	277,218,494
Total Other	311,146,837	164,565,676	159,474,117	316,238,396
Total Special Revenue	583,277,701	1,116,250,480	1,161,855,363	537,672,818
Debt Service				
Bond Redemption	79,508,142	322,296,289	359,307,521	42,496,910
Capital Projects				
State Building Trust	10,651,864	2,237,763	2,722,423	10,167,204
Capital Improvement	68,911,396	254,264,945	224,799,265	98,377,076
Total Capital Projects	79,563,260	256,502,708	227,521,688	108,544,280
TOTAL GOVERNMENTAL	1,306,238,461	9,828,314,936	9,953,784,329	1,180,769,068
TRUST AND AGENCY				
Nonexpendable				
Agriculture College	305,282			305,282
Common School Principal	149,421,840	19,535,638		168,957,478
Normal School	15,794,057	101,417		15,895,474
University	234,130			234,130
Benevolent	13,500			13,500
University Trust Principal	78,054,015	6,918,515		84,972,530
State Housing Authority Res	4,888,339	519		4,888,858
Total Nonexpendable	$ 248,711,163	$ 26,556,089	$ 0	$ 275,267,252

Funds by Category	Net Balance 06/30/86	1986-87 Receipts	1986-87 Disbursements	Net Balance 06/30/87
Other				
Wis. Health Educ. Loan Repayment	$ 6,684	$ 203,392	$ 235,427	$ (25,351)
Childrens Trust	4,443	6,270		10,713
Work Injury Benefits	1,079,454	1,849,585	1,089,250	1,839,789
Health Ins. Risk Sharing Plan	0	42,690	42,690	0
Local Govt. Property Insurance	11,900,480	7,917,759	8,480,821	11,337,418
State Life Insurance	33,125,850	4,955,439	1,850,833	36,230,456
Patients Compensation Fund	48,982,414	42,807,600	17,871,814	73,918,200
Local Govt. Pooled Investments	934,405,280	190,300,795		1,124,706,075
Historical Society Trust	2,294,621	882,349	169,781	3,007,189
Public Employe Trust	19,503,365	463,510,674	470,353,380	12,660,659
Common School Income	9,910,371	10,772,038	10,470,937	10,211,472
University Trust Income	24,258,008	10,779,373	7,223,370	27,814,011
Total Other	1,085,470,970	734,027,964	517,788,303	1,301,710,631
TOTAL TRUST AND AGENCY	1,334,182,133	760,584,053	517,788,303	1,576,977,883
PENSION AND RETIREMENT				
Fixed Retirement Trust	11,156,398,981	2,123,793,842	366,719,282	12,913,473,541
Variable Retirement Trust	2,197,007,439	482,170,070	60,544,451	2,618,633,058
TOTAL PENSION AND RETIREMENT	13,353,406,420	2,605,963,912	427,263,733	15,532,106,599
TOTAL - ALL FUNDS	$ 15,993,827,014	$ 13,194,862,901	$ 10,898,836,365	$ 18,289,853,550

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note A Basis of Accounting

Wisconsin Statutes require that receipts and disbursements be recognized in the fiscal year in which they are received or paid. Stocks owned by the state retirement funds are an exception since they are adjusted to market at the end of each month and the resultant unrealized gains or losses are reflected in the accounts of those funds. In addition, the State's centralized accounting records remain open until July 31 (August 15 for income, sales and use tax receipts) to permit the State departments to record receipts and disbursements applicable to the fiscal year ended June 30. Exceptions are the Building Trust Fund, the Capital Improvement Fund, and the Bond Security and Redemption Fund, which are closed as of June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that receipts and disbursements be reported on a net basis; i.e., over-collections refunded are deducted from receipts, and overpayments collected are deducted from disbursements.

The July and August recording of prior fiscal years' receipts and disbursements results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Included in these amounts are receivables and payables between funds which are not eliminated for presentation as "due to" or "due from" other funds. Fixed assets as well as inventories purchased are recorded as disbursements in the period in which they are paid. Encumbrances are not treated as disbursements but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the General Fund. In these cases the continuing balances are treated as reserves for Program Revenue (PR) or General Purpose Revenue (GPR) balances. GPR consists of general taxes, miscellaneous receipts and revenues which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. PR consists of funds also paid into the general fund which are dedicated for specific purposes and are appropriated by the legislature as estimates through the use of revolving funds.

Note B Fiscal Controls

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement. The Legislative Audit Bureau has post-audit responsibility.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that if, following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of General Purpose Revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be reestimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

Note C General Fund Borrowing

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during Fiscal year 1986-87. This was caused by the payment of large local assistance payments, principally shared revenues, school aids and property tax relief, in July, November and December before adequate cash reserves could be accumulated to fund them. On July 31, 1986, in order to meet these obligations, the State of Wisconsin issued $350 million in short-term operating notes. These notes were repaid in full when due on June 15, 1987. To avoid overstating receipts and disbursements, the issuance, the repayment and the appropriations authorizing the repayment for the principal amount of $350 million are not reflected in the financial statements.

Note D Classification of Funds

Funds are generally classified in accordance with classification criteria appropriate for governmental accounting.

However, certain activities of a proprietary and fiduciary nature are combined within the Governmental and other Trust and Agency Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as maintenance and repairs to state facilities.

Note E Investment Valuation

Investments are valued as follows:

Bonds:	
Par	$ 7,074,796,486
Lower of Cost or Par	165,996,591 (a)
Market	262,241,647
	7,503,034,724
Stock:	
Cost	55,402,867
Market	6,340,940,515
	6,396,343,382
Notes or Mortgages:	
Cost Less Principal Payment	481,247,680
Limited Partnerships, Capital Ventures and Participating Agreements	
Par	224,597,448
Market	26,163,071
	250,760,519
Commercial Paper, Government Agency Holdings, Repurchase Agreements, Certificates of Deposit and Bankers Acceptances:	
Amortized Cost	3,352,719,301
Cost	71,643,110
	3,424,362,411
	$ 18,055,748,716

(a) Includes $56,283,609 in State of Wisconsin general obligation bonds acquired by the Veteran's Mortgage Loan Repayment Fund as set out in 1985 Wisconsin Act 6 which provided for the refunding of general obligation bonds issued for the Veteran's Primary Mortgage Loan Program.

Proceeds received at the time these bonds and interest thereon are paid will be used to pay a portion of the debt service due on general obligation bonds issued for veteran's mortgage loans.

Note F Appropriated Loans

Not included are appropriated loans to other funds and to independent authorities created by the Legislature. Appropriated loans, legally recorded as expenditures, are shown in the following table:

General fund loans to the Wisconsin Housing and Economic Development Authority:	
Wis. Act 9, March 23, 1985 (Chapter 20.490(3)(a))	$ 9,756,000
General Fund Loan to the Elderly Property Tax Deferral Fund	
Wis. Act 120, February 7, 1986 (Chapter 20.855(4)(fb))	2,500,000*
General fund loan to the Mining Investment and Local Impact Fund Board	
(Chapter 20.855(4)(fa))	2,307,715*
General fund loan to the Community Development Finance Authority	
(Chapter 20.442(1)(b))	150,000
	$ 14,713,715

* The repayment of these loans was forgiven by 1987 Wisconsin Act 27, enacted August 1, 1987.

Note G Collectability of Asset

The student loans receivable balance of $4,685,393 represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans originally totaled approximately $52 million. We believe that approximately $3.81 million of the amount receivable may be uncollectable based on an analysis of the loan accounts.

Note H Published Budget

The published budget amounts used in Exhibit A-3 are those shown for "General Purpose Revenues" (GPR) under state statute Chapter 20, Appropriations and Budget Management, published September 1986, which includes all statutory budget actions through 1985 Wisconsin Act 342.

The adjustments column reflects official revenue and appropriation lapse reestimates, statutorily required appropriation adjustments to sum-sufficient and biennial appropriations, appropriations enacted subsequent to 1985 Wisconsin Act 342, and appropriation changes enacted under the statutory authority of the Legislative Joint Finance Committee.

The State of Wisconsin utilizes a budgetary procedure within the General Fund which treats most federal grant revenues, licenses and fees and revenues for proprietary activities as dedicated for the activities to which they relate. As such, variable budgeting techniques are utilized and the official state budget includes them only as estimates. These accounts, referred to as Program Revenue Appropriations, are not in-

cluded in Exhibit A-3. Only those appropriations made from nondedicated General Purpose Revenues are included.

Note I Projected to Actual General Fund Condition

The variance between the published budgeted ending balance and actual unreserved balance at the end of the fiscal year 1986-87 are explained as follows:

		(thousands)	
Budgeted Ending Balance			$192,087
Adjustment to Beginning Balance:			
Undesignated		$ 6,343	
Designated - Biennial Reappropriations		14,432	
Designated - Utility Tax Rebate		28,238	
Total Adjustments to Beginning Balance			49,013
Adjustments for Revenue Variance:			
Increase in Tax Revenue		99,782	
Increase in Departmental Revenue		(2,996)	
Utility Tax Rebate Budgeted in Prior Year		(28,238)	
Total Increase in Revenue			68,548
Appropriation Adjustments			
New Legislation (Net Increase in appropriations)		(6,909)	
Sum Sufficient for Compensation Reserve	$(95,093)		
Unused Compensation Reserve	16,029		
Total Compensation Reserve Adjustments	(79,064)		
Other Sum Sufficient Adjustments	36,205		
Total Sum Sufficient Adjustments		(42,859)	
Biennial Adjustments		(13,881)	
Total Appropriation Adjustments			(63,649)
Other Adjustments			
Actual Lapse Less Than Budget			(13,709)
Student Loan Repayments			443
Total Other Adjustments			(13,266)
Unreserved Undesignated Balance			$232,733

Note J Child Support Offsets

In prior fiscal years that portion of child support program revenue collections used to offset the state and federal share of the Aid to Families with Dependent Children program was recorded as a reduction of program revenue collections, and as a reduction of federal and state AFDC program expenditures. In fiscal year 1986-87 $57,384,979 of child support collections used to offset federal and state AFDC program costs were recorded as program revenue expenditures rather than as a reduction of child support program revenue collections. The statewide effect of this change for fiscal year 1986-87 is to reflect the gross amount of child support collections and the gross amount of AFDC program costs.

Financial Section Supplemental Data

A variety of ski hills are maintained in Wisconsin, from small family-oriented establishments to plush resorts; from beginner courses to long, challenging slopes. Most provide rope tows, T-bars, chair lifts and warming houses. Instructors and snowmaking facilities are frequently available.

EXHIBIT B-1
COMPARATIVE CONDITION OF THE GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1987 AND PREVIOUS YEARS

	JUNE 30, 1987	JUNE 30, 1986	JUNE 30, 1985
ASSETS			
Cash	$ 945	$ 986	$ 335
Imprest Funds	3,285,161	3,118,735	2,606,760
Investments	322,624,304	375,469,304	341,369,772
Accounts Receivable			
Due from Localities	3,850,722	8,190,118	
Due from Other Funds	263,073	989,843	1,439,234
Accrued Revenues & Other	426,977,016	394,088,968	489,000,858
Loans Receivable			
Student Loans	4,685,393	5,127,502	6,207,775
Rock County Trust	1,164,900	1,099,250	1,022,131
TOTAL ASSETS	762,851,514	788,084,706	841,646,865
LIABILITIES			
Accounts Payable	246,885,940	206,855,411	302,015,017
Employe Deductions Payable	3,561,675	4,447,867	2,531,398
Due to Other Funds	152,984	55,340	2,899
Tax Deposits	19,183,437	12,836,730	10,112,270
Due to Localities	1,012,418		4,399,942
TOTAL LIABILITIES	270,796,454	224,195,348	319,061,526
FUND BALANCE			
Reserves			
Encumbrances & GPR Balances	55,870,295	61,804,883	43,741,797
Program Revenue Balances	195,880,848	214,498,910	155,987,623
Fire Department Dues			108,309
Contingent Fund Advances	2,885,500	2,714,500	2,455,500
Student Loans	4,685,393	5,127,501	6,207,775
Total Reserves	259,322,036	284,145,794	208,501,004
Unreserved Balance - Designated	0	42,670,215	0
Unreserved Balance - Undesignated	232,733,024	237,073,349	314,084,335
TOTAL FUND BALANCE	492,055,060	563,889,358	522,585,339
TOTAL LIABILITIES AND FUND BALANCES	$762,851,514	$788,084,706	$841,646,865

Total Receipts, State of Wisconsin, 1986-87

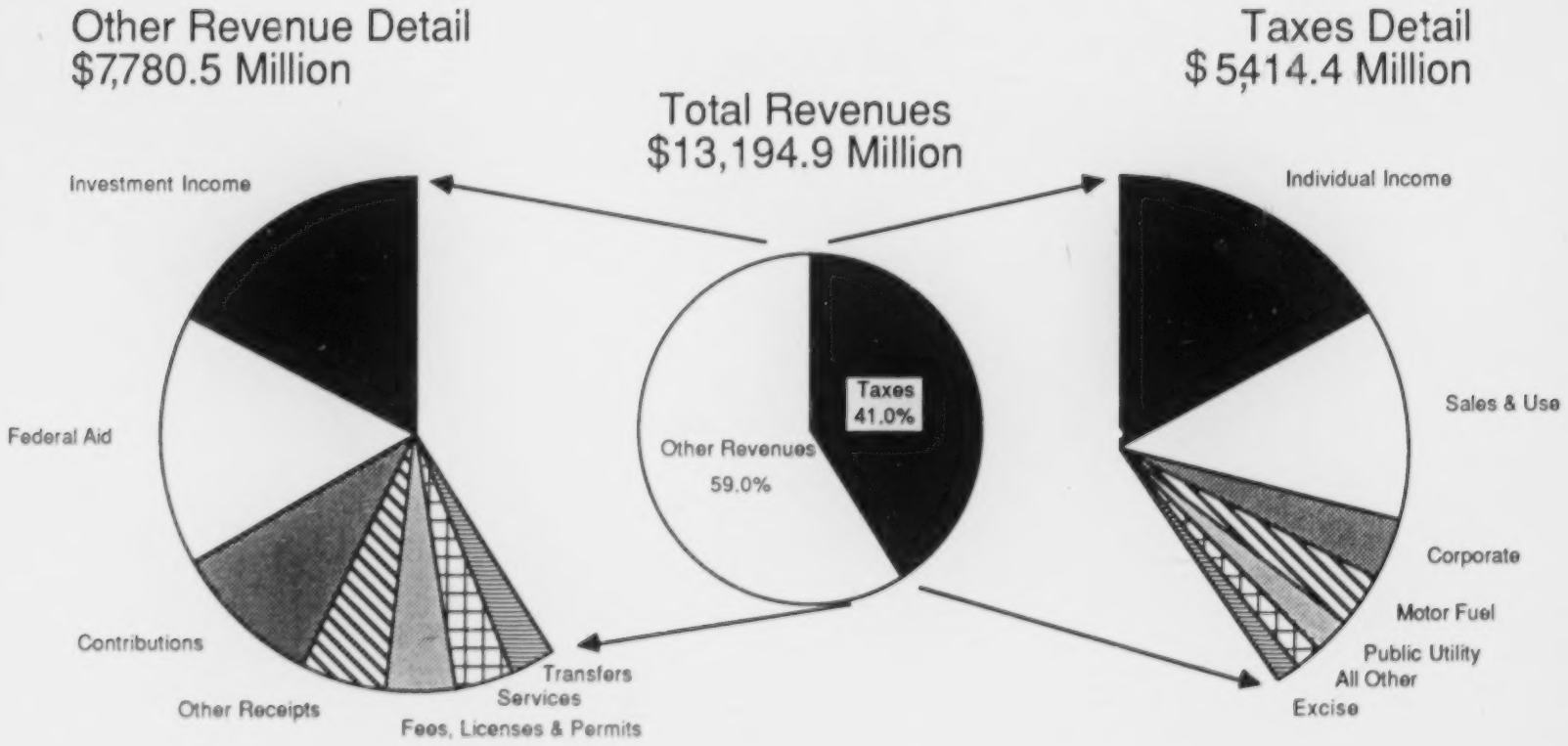

EXHIBIT B-2
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

Type of Receipt	1986-87	1985-86	1984-85
TAX RECEIPTS			
General Purpose Revenue			
Income Taxes			
Individual	$ 2,224,052,511	$ 2,239,066,750	$ 2,009,109,148
Corporation	470,688,750	407,590,170	413,645,057
Total Income Taxes	2,694,741,261	2,646,656,920	2,422,754,205
Sales and Excise Taxes			
General Sales and Use	1,651,906,627	1,543,347,307	1,453,525,383
Cigarette and Tobacco	125,084,759	123,229,184	125,340,207
Tobacco Products	3,998,302	3,899,024	4,043,707
Liquor and Wine	34,720,680	29,989,851	34,061,915
Malt Beverage (Beer)	9,866,980	9,839,840	9,801,924
Total Sales & Excise Taxes	1,825,577,348	1,710,305,206	1,626,773,136
Public Utility Taxes			
Private Light, Heat & Power	89,068,463	88,022,321	90,202,468
Municipal Light, Heat & Power	1,113,178	1,049,559	988,626
Telephone	151,481,573	157,596,814	141,038,996
Pipeline	5,004,078	6,696,771	6,269,812
Electric Cooperative	7,052,632	6,945,318	7,062,544
Freight Line	2,144,907	1,892,142	2,358,569
Telegraph			138,554
Conservation & Regulation	146,357	80,508	82,129
Railroads			543
Special Common Carrier			1,277,676
Total Public Utility Taxes	256,011,188	262,283,433	249,419,917
Inheritance, Estate & Gift Taxes			
Inheritance and Estate	82,135,262	71,659,008	75,681,064
Gift	3,469,026	3,585,072	4,758,560
Total Death & Gift Taxes	85,604,288	75,244,080	80,439,624
Miscellaneous Taxes			
Insurance Companies (Premiums)	67,049,850	59,604,751	48,761,250
Insurance - Fire Dept. Dues			108,309
Lawsuits (Courts)	6,941,124	6,500,738	6,154,545
Real Estate Transfer Fee	18,194,806	14,249,819	12,160,741
Other	826,431	685,480	655,342
Total Miscellaneous Taxes	93,012,211	81,040,788	67,840,187
TOTAL GPR TAX RECEIPTS	4,954,946,296	4,775,530,427	4,447,227,069
Program Tax Receipts			
Fire Dues	6,807,408	6,112,098	4,445,599
Boxing Clubs (90%)	12,004	5,667	17,674
Occupational Mink	5,161	5,315	2,646
County Sales Tax Administration	85,239		
TOTAL PROGRAM TAX RECEIPTS	6,909,812	6,123,080	4,465,919
TOTAL - GENERAL FUND TAX RECEIPTS	$ 4,961,856,108	$ 4,781,653,507	$ 4,451,692,988

EXHIBIT B-2 (continued)
ANALYSIS OF RECEIPTS - ALL FUNDS
As of June 30

	1986-87	1985-86	1984-85
Type of Receipt			
Transportation Fund			
Motor Fuel Tax	$ 417,384,035	$ 388,504,472	$ 369,117,384
Air-Carrier	3,559,815	3,120,290	2,796,099
Railroad	5,334,222	4,880,327	4,899,941
Aviation Fuel	1,143,123	1,018,652	898,628
County Wheel Tax		20,500	
Patient Compensation Panels			4,856
Mediation Fund	3,492	5,007	
Investment and Local Impact	91,036	111,695	79,887
Conservation Fund			
2/10 Mill Forestry Property Tax	24,078,452	24,519,953	24,395,922
Forest Crop Taxes	934,478	666,066	839,010
TOTAL STATE TAX RECEIPTS	5,414,384,761	5,204,500,469	4,854,724,715
Federal Aid	2,105,167,430	2,072,198,546	1,991,201,059
Fees	383,843,356	352,290,976	300,394,153
Licenses and Permits	220,964,349	226,929,052	215,906,053
Services General	476,163,704	453,001,718	426,859,289
Contributions	1,260,645,131	1,925,104,186	1,553,775,897
Sale of Products	111,424,047	107,891,333	94,836,455
Investment Income	2,257,766,474	3,159,736,445	1,654,161,733
Gifts and Grants	100,006,411	73,795,046	63,377,702
Proceeds from General Obligation Bond/Note	242,844,000	40,992,916	511,642,208
Other Receipts (Note J)	274,370,082	173,547,015	90,544,464
TOTAL DEPARTMENTAL RECEIPTS	7,433,194,984	8,585,487,233	6,902,699,013
UTILITY TAX REBATE	(28,237,698)		
TRANSFERS	375,520,854	388,984,486	311,332,090
TOTAL RECEIPTS	$ 13,194,862,901	$ 14,178,972,188	$12,068,755,818

EXHIBIT B-3

SUMMARY OF 1985-86 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/85						6/30/86	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 2,353,287	$ 29,578,614		$ 23,019,124	$ 3,679,349	$ 1,131,978	$ 787,763	$ 3,313,687
PR	6,227,990		$ 36,848,490	34,163,171	9,000		10,400	6,893,909
PR - FED	584,440		26,790,740	2,972,882	154,371	23,432,577		815,349
Segregated Funds	65,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
Segregated Funds - FED								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
EDUCATION								
General Fund - GPR	1,602,181	1,875,458,227		613,122,625	38,248,415	1,214,333,743	8,631,179	2,724,446
PR	125,637,925		656,971,273	646,537,206	2,601,108	10,051,086		123,419,799
PR - FED	4,439,170		412,232,924	196,557,597	88,204,841	129,411,583		2,498,073
Segregated Funds	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
Segregated Funds - FED								
TOTAL	227,010,829	1,878,407,127	1,104,072,806	1,462,206,597	129,054,364	1,366,193,677	8,631,179	243,404,945
ENVIRONMENTAL RESOURCES								
General Fund - GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,055
PR - FED	1,266,050		9,562,992	8,374,617		2,154,722		299,703
Segregated Funds	252,038,956	(5,164,981)	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
Segregated Funds - FED	(4,456,906)		215,422,678	209,164,821	802,601	4,630,077		(3,631,726)
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	15,378,547	1,318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR - FED	3,589,249		1,381,350,215	146,500,679	1,117,080,273	109,602,861		11,755,652
Segregated Funds	404,355,094	127,300	207,618,576	167,918,644	3,523,668	159,000		440,499,659
Segregated Funds - FED	(4,089,141)		4,089,141					
TOTAL	429,794,361	1,318,490,303	1,856,048,465	780,558,157	1,938,019,987	398,261,899	8,109,982	479,383,104
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,349	1,316,602
PR	(10,728,369)		56,819,686	53,479,878			33,736	(7,422,298)
PR - FED	87,798		42,895,522	3,248,591	(42,420)	1,193,468		38,583,682
Segregated Funds	10,312,272,130	753,400	4,237,843,230	1,172,949,569		459,524		13,377,459,667
Segregated Funds - FED								
TOTAL	10,303,346,012	102,681,588	4,337,558,438	1,317,352,034	$ 13,055,069	$ 1,658,197	1,583,086	13,409,937,654
JUDICIAL								
General Fund - GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR - FED	(11,255)		82,999	71,744				
Segregated Funds	2,005,032		139,575	995,842				1,148,765
Segregated Funds - FED								
TOTAL	$ 2,217,030	$ 33,320,329	$ 1,135,760	$ 35,197,379			$ 88,638	$ 1,387,103

EXHIBIT B-3

SUMMARY OF 1986-87 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/86 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/87 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 3,313,667	$ 31,774,712		$ 24,460,469	$ 5,582,987	$ 1,456,661	$ 785,322	$ 2,802,959
PR	8,893,909		$ 36,193,049	37,150,746				7,936,212
PR - FED	815,349		26,904,383	2,950,704		23,772,786		996,242
Segregated Funds	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,689
Segregated Funds - FED								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
EDUCATION								
General Fund - GPR	2,724,446	1,908,921,883		622,342,394	42,466,490	1,232,126,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,810,776	1,935,049	9,257,626		103,232,168
PR - FED	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		(509,567)
Segregated Funds	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
Segregated Funds - FED								
TOTAL	243,184,745	1,912,562,183	1,180,210,209	1,565,969,019	133,113,965	1,393,067,228	11,708,528	232,098,398
ENVIRONMENTAL RESOURCES								
General Fund - GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,091,218
PR - FED	299,703		15,386,315	10,183,045		2,121,652		3,381,321
Segregated Funds	280,415,958	(23,456,837)	727,261,941	512,478,760	4,382,488	238,602,049		228,757,764
Segregated Funds - FED	(3,631,726)		225,828,199	219,428,834	685,097	4,546,765		(2,464,223)
TOTAL	305,717,542	95,821,236	972,589,253	783,788,368	6,264,585	314,457,157	13,103,358	256,514,563
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	18,077,121	1,399,968,539		266,956,811	809,919,910	310,951,983	7,189,730	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,988,326
PR - FED	11,755,652		1,404,344,197	148,950,604	1,161,418,095	106,455,344		(724,194)
Segregated Funds	440,493,171	134,089	190,314,616	154,715,105	2,856,835	159,000		473,210,936
Segregated Funds - FED								
TOTAL	479,376,616	1,400,102,628	1,943,222,207	808,086,137	2,076,731,481	430,611,810	7,189,730	500,082,294
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,316,602	104,557,109		95,413,861	10,650,076	216	861,712	747,847
PR	(7,422,298)		58,387,957	59,496,261			24,747	(8,555,349)
PR - FED	38,583,602		26,678,300	3,131,265	2,055,136	1,606,300		56,469,281
Segregated Funds	13,377,447,636	805,400	3,070,276,079	898,454,288	1,827,222	29,519		15,548,218,087
Segregated Funds - FED								
TOTAL	13,409,925,622	105,362,509	3,155,342,336	1,054,495,675	$ 14,732,433	$ 1,636,035	886,459	15,598,879,866
JUDICIAL								
General Fund - GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR - FED			947	947				
Segregated Funds	1,148,765		348,551	334,406				1,162,910
Segregated Funds - FED								
TOTAL	$ 1,387,103	$ 34,135,791	$ 1,391,031	$ 35,306,769			$ 82,898	$ 1,524,258

EXHIBIT B-3 (continued)

SUMMARY OF 1985-86 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/85 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/86 LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 5,576	$ 27,182,434		$ 27,184,427			$ 1,183	$ 2,400
PR	496,409		$ 343,245	294,553				545,101
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501
GENERAL APPROPRIATIONS								
General Fund - GPR	938,069	1,414,192,985		40,598,668	$ 142,851,102	$ 1,214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR - FED								
Segregated Funds	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1,019,606,728
Segregated Funds - FED								
TOTAL	485,277,064	1,415,205,866	927,250,719	408,019,810	142,851,102	1,215,628,848	8,069,213	1,053,164,676
BUILDING PROGRAMS								
Building Trust - SEG	14,475,093		(777,985)	3,045,244				10,651,864
Capital Improvement - SEG	213,726,505		33,815,817	106,368,095	244,095	72,018,737		68,911,396
TOTAL	228,201,599		33,037,832	109,413,339	244,095	72,018,737		79,563,260
TOTAL - ALL FUNCTIONS								
General Fund - GPR	43,741,796	4,922,992,294		1,117,827,262	972,177,247	2,778,021,921	36,902,776	61,804,882
PR	146,033,171		1,074,675,945	992,299,294	46,104,633	21,714,602	44,136	160,546,449
PR - FED	9,955,452		1,872,915,392	357,726,109	1,205,397,064	265,795,210		53,952,459
Segregated Funds	11,832,562,220		6,138,946,321	2,233,317,243	18,959,909	311,770,186		15,407,461,202
Segregated Funds - FED	(8,546,047)		219,511,819	209,164,820	802,600	4,630,076		(3,631,726)
TOTAL	$12,023,746,592	$ 4,922,992,294	$ 9,306,049,480	$ 4,910,334,730	$ 2,243,441,456	$ 3,381,931,998	$ 36,946,912	$ 15,680,133,268

Grand Total Exhibit B-3

Adjustment of GPR Appropriations to Revenue Basis

Adjustment for Accounts Reclassified as Assets/Liabilities

Adjustments for Surplus and Reserves not Included in Accounts

Lapsed Appropriations

Rounding Variances

GRAND TOTAL EXHIBIT A-4

EXHIBIT B-3 (continued)

SUMMARY OF 1986-87 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/86 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/87 LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 2,400	$ 27,288,889		$ 27,126,398			$ 161,292	$ 3,598
PR	545,100		$ 395,670	285,681				655,090
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
GENERAL APPROPRIATIONS								
General Fund - GPR	8,996,103	1,473,343,866		46,732,239	$ 141,230,539	$ 1,292,924,156	1,054,324	398,711
PR	24,561,845		43,587,370	43,031,565				25,117,650
PR - FED								
Segregated Funds	1,019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1,172,989,859
Segregated Funds - FED								
TOTAL	1,053,164,676	1,491,877,215	559,159,807	469,467,609	141,230,539	1,293,943,005	1,054,324	1,198,506,220
BUILDING PROGRAMS								
Building Trust - SEG	10,651,864		2,237,763	2,722,423				10,167,204
Capital Improvement - SEG	68,911,396		254,264,945	159,595,016		65,204,249		98,377,076
TOTAL	79,563,260		256,502,708	162,317,439		65,204,249		108,544,280
TOTAL - ALL FUNCTIONS								
General Fund - GPR	61,804,882	5,099,268,861		1,152,363,231	1,011,247,001	2,906,646,052	34,947,163	55,870,294
PR	160,546,449		1,212,097,592	1,111,576,730	104,471,690	22,303,109	24,747	134,267,764
PR - FED	53,952,459		1,904,152,564	372,344,025	1,252,185,657	271,962,257		61,613,083
Segregated Funds	15,407,461,202		4,845,567,250	2,116,623,242	28,289,131	327,108,329		17,781,007,750
Segregated Funds - FED	(3,631,726)		225,828,198	219,428,833	685,096	4,546,764		(2,464,222)
TOTAL	15,680,133,268	5,099,268,861	8,187,645,605	$ 4,972,336,063	2,396,878,577	$ 3,532,566,513	34,971,910	18,030,294,669
	15,680,133,268	13,286,914,466			10,901,781,153		34,971,910	18,030,294,671
		(82,424,559)						(82,424,559)
		(10,158,414)			(2,944,790)			(7,213,624)
	313,693,745	531,407						314,225,152
							(34,971,910)	34,971,910
	1	1			2			
	$15,993,827,014	$13,194,862,901			$10,898,836,365		$ 0	$ 18,289,853,550

Total Disbursements by Fund, State of Wisconsin, 1986-87

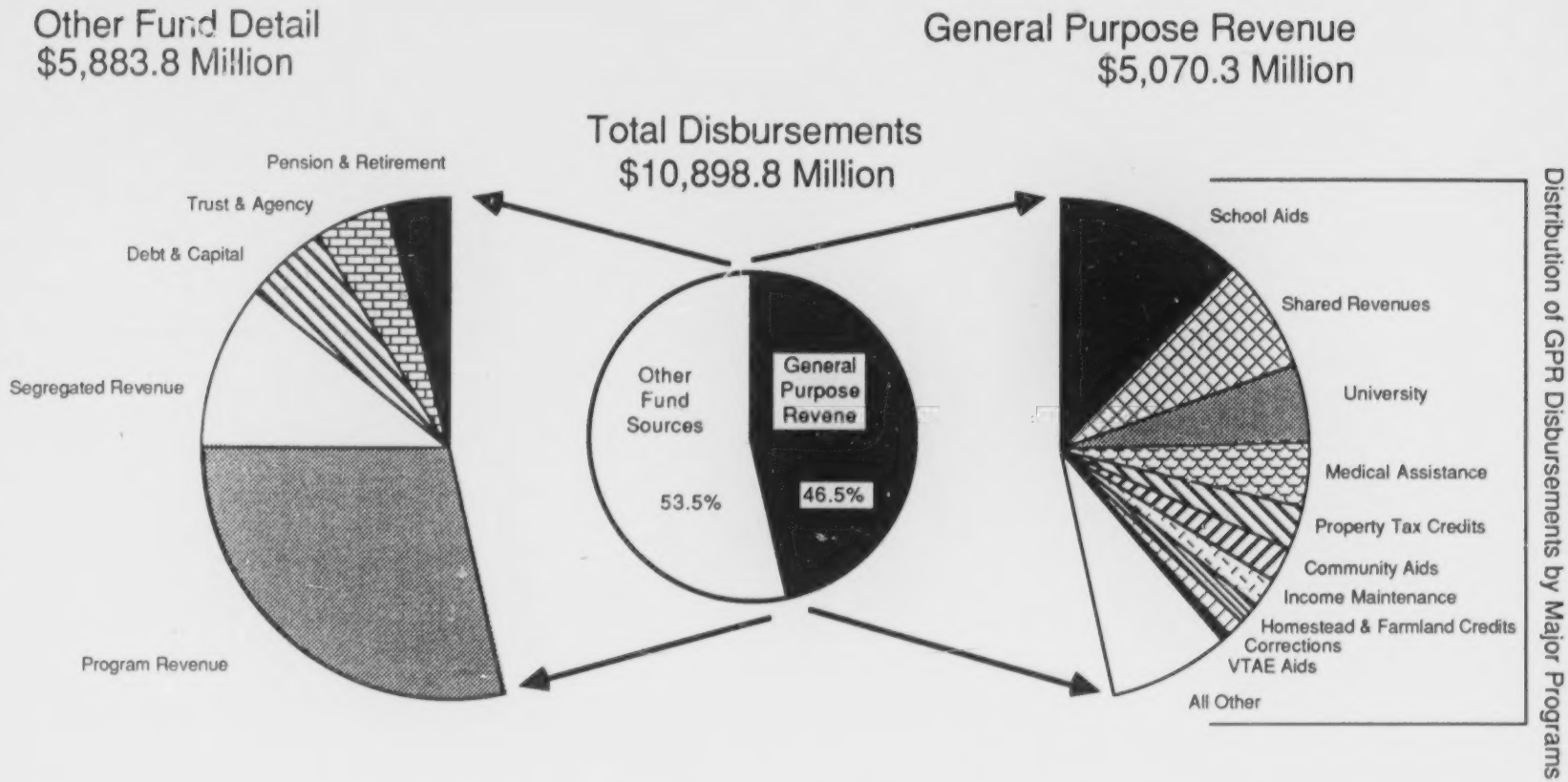

EXHIBIT B-4
STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1986-87	1985-86
Opening Balance (Cash)	$38,312,638	$44,530,080
Revenues		
User Fees (Licenses, Registration)	41,647,003 (A)	39,141,505
Forestry Mill Tax	24,078,452 (B)	24,519,953
Severance Tax	934,478 (C)	666,066
Other Receipts (Sales, Services)	7,225,967 (D)	8,105,516
Federal Aids	9,121,111 (E)	9,496,748
Total Revenues	83,007,011	81,929,788
Expenditures		
Resource Management		
State Funds	46,948,960	49,529,105
Federal Funds	7,495,403	5,008,571
Enforcement		
State Funds	9,225,542	8,720,358
Federal Funds	885,974	475,900
Local Support		
State Funds	5,496,438	4,786,317
Federal Funds	1,466,244	833,168
Administrative Services		
State Funds	16,548,314	15,180,764
Federal Funds	948,666	3,030,136
Other Activities		
State Funds	2,228,223	582,910
Total Expenditures	91,243,764 (F)	88,147,230
FUND BALANCE	30,075,885	38,312,638
RESERVE FOR ENCUMBRANCES	8,126,962	7,519,375
UNRESERVED BALANCE	$21,948,924	$30,793,263

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program.

(A) The increase in User Fees is due mainly to an increase in Fishing and Hunting License sales. In addition to the license sales increase, fiscal year 1986-87 was the peak year of the snowmobile and boat registration cycles. Also, fiscal year 1986-87 was the first full year of All-Terrain Vehicle registrations.

(B) The decrease is due to a 1.99% decrease in the state equalized property valuation.

(C) The increase is due to penalties imposed upon land owners who harvest wood products that are enrolled in the Forest Cropland or Managed Forest Land Programs.

(D) The decrease is due mainly to lower interest rates, as well as declining balances in the Conservation Fund, resulting in reduced interest income on funds invested by the State Investment Board.

(E) The decrease in Federal Revenue represents a net decrease. There was actually an increase in Federal Revenue, but due to a Legislative mandate as created by the 1985 Wisconsin Act 29, some Conservation Fund federal revenues were transferred to the General Fund to fund the newly created General Fund Indirect appropriation, this created the decrease in the Conservation Fund Federal Revenue.

(F) The expenditure increase is due to the ongoing cost of operations in existing programs which includes a salary plan increase of approximately 6% for 1986-87, and new or expanded programs approved by the Legislature, such as: Wildlife Damage and Abatement Program, Local Park Aids Program, and the All-Terrain Vehicle Registration Program.

EXHIBIT B-5
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1986-87		1985-86	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	$ 253,686,456	$ (19,868,230)	$ 221,516,634	$ (20,649,112)
Receipts				
Motor Fuel Taxes (A)	417,384,035		388,504,472	
Vehicle Registration (B)	147,777,292		154,124,598	
Drivers License Fees	13,832,250		13,012,466	
Motor Carrier Fees	2,634,940		2,567,478	
Other Motor Vehicle Fees	4,819,815		4,844,493	
Overweight/Oversize Permits	1,400,478		1,392,094	
Investment Earnings	10,088,281		13,888,770	
Aeronautical Taxes and Fees	5,010,410		4,426,339	
Rail Property Taxes	5,334,222		4,880,326	
Dealers' Licenses	636,288		638,939	
Transportation Commission Assessments	354,326		302,839	
Miscellaneous	1,825,672	163,051	4,642,767	(19,993)
Service Center Operations		6,009,961		6,009,386
Highway Assistance - Federal		183,576,680		184,963,438
Highway Assistance - Local		26,343,169		25,943,234
Highway Program Operations - Federal		1,785,470		1,601,870
Airport Assistance - Federal		21,069,617		9,707,412
Airport Assistance - Local		4,377,946		2,464,521
Railroad Assistance - Federal		895,120		384,237
Railroad Assistance - Local		1,112,993		1,995,997
Transit Assistance - Federal		3,125,375		2,944,603
Transit Assistance - Local		283,323		266,759
Administrative Facilities - Revenue Bonds		2,467,656		4,201,871
General Administration and Planning - Federal		5,197,300		4,970,800
General Administration and Planning - Local		114,598		199,104
Hwy. Safety & Enforcement Assessments - Fed.		1,057,525		1,353,572
Total Receipts	611,098,009	257,579,784	593,225,581	246,986,811
TOTAL AVAILABLE	864,784,465	$ 237,711,554	814,742,215	$ 226,337,699
Disbursements				
Local Assistance				
Highways	186,974,778		174,279,716	
Mass Transit	42,965,526		40,073,785	
Harbors	1,173,393		228,552	
Railroads	1,018,849		1,012,881	
Driver Training	3,265,954		2,708,655	
Recreational Facilities	3,801,561		1,254,647	
Air Passenger Service	15,000		30,000	
Total Local Assistance	239,215,061		219,588,236	
Aids to Individuals and Organizations				
Railroad Crossings	1,949,661		2,332,925	
Elderly and Handicapped	797,057		460,879	
Total Aids to Individuals and Organizations	$ 2,746,718		$ 2,793,804	

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. The Department of Transportation is the major agency within the fund although several programs within other state agencies derive revenues from the fund. Transportation facilities and major highway projects are also funded with Revenue Bonds.

(A) Effective April 1, 1986 motor fuel tax increased from $.165 to $.175 per gallon and again on April 1, 1987 from $.175 to $.180 per gallon.

EXHIBIT B-5 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1986-87		1985-86	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
State Operations				
Highway Improvements (C)	$ 118,993,269	$ 210,994,304	$ 90,841,772	$ 208,125,077
Highway Maintenance	101,993,875	590,179	96,236,621	465,845
Highway Traffic Operations	14,788,692	22,704	15,127,119	3,139
Highway Program Operations	9,892,479	1,797,699	10,340,218	1,618,401
Airport Improvements	3,373,731	22,824,111	2,583,299	12,057,940
Railroad Continuation & Facilities	10,825,570	2,429,598	1,379,637	2,333,910
Transit Assistance		3,259,102		3,576,722
Traffic Enforcement & Inspection	29,596,864	793,000	24,448,498	677,131
Highway/Motorcycle Safety	145,375	1,057,525	157,601	1,353,572
General Administration & Planning	29,523,035	3,401,199	28,323,698	3,690,979
Transportation Commission	797,468		741,355	
Vehicle Registration & Drivers Licensing	40,303,939	653,419	34,630,610	282,615
Vehicle Inspection & Maintenance	8,815,015		8,649,510	
Debt Repayment & Interest	23,757,526		24,804,996	
Service Centers		7,720,280		7,754,195
Administrative Facilities		2,467,656		4,201,871
Miscellaneous	698,425	145,164	408,785	64,532
Total State Operations	393,505,263	258,155,940	338,673,719	246,205,929
Transfer to the General Fund (D)	17,514,500			
Total Disbursements	652,981,542	258,155,940	561,055,759	246,205,929
Fund Balance	211,802,923	$ (20,444,386)	253,686,456	$ (19,868,230)
Reserves For Continuing Appropriation Balances				
Local Highway Aids	1,017,955		1,342,967	
Mass Transit Aids	3,909,623		2,202,098	
Railroad Continuation & Facility Acquisition	6,688,452		14,295,509	
Elderly & Handicapped Transit Aids	820,373		1,042,430	
Railroad Crossing Repair Aids	106,942		32,635	
Air Passenger SVC Assistance Aids	75,000		30,000	
Highway Improvement	104,311,326		103,755,372	
Highway Maintenance	40,374,131		36,688,320	
Highway Traffic Operations	1,824,581		2,757,941	
Highway Program Operations	243,998		461,924	
Airport Improvements	4,109,405		4,710,036	
Recreational Facilities Aids	2,837,973		3,268,135	
Water Resource Management	115,922		130,618	
Harbor Assistance Aids	1,555,492		1,728,885	
Lake Michigan Ferry Assistance	1,600,000		1,600,000	
Driver Education	1,335			
Wisconsin Conservation Corp.	5,912		150,000	
General Operations & Miscellaneous	5,064,110		6,832,880	
Total Reserves	174,662,530		181,029,750	
UNRESERVED BALANCE	$ 37,140,393		$ 72,656,706	

(B) Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those funds not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 85-86 $7.0 million was retained by the Trustee and in FY 86-87 $17.4 million was retained by the Trustee.

(C) Does not include highway improvements of $22,267,297 in FY 1985-86 and $39,412,550 in FY 1986-87, which were financed with revenue bond proceeds.

(D) 1985 Wisconsin Act 120 provided for the Fiscal Year 1986-87 transfer of $17,514,500 from the Transportation Fund to the General Fund.

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS RECEIPTS

Total Univ. of Wis. System 1985-86	Total Univ. of Wis. System 1986-87	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
$ 251,535,805	$ 282,561,304	+12.3	Tuition and Fees	$ 282,561,304	$
14,567,614	11,691,557	−19.7	Federal Appropriations	11,691,557	
584,342,977	595,094,994	+ 1.8	State Appropriations	595,094,994	
227,935,380	238,845,457	+ 4.8	Federal Government Grants and Contracts	44,967,086	193,878,371
64,669,219	75,040,183	+16.0	State, Local and Private Grants and Contracts	2,246,815	72,793,368
5,597,450	6,788,057	−21.3	Endowment Income		6,788,057
59,974,920	65,639,148	+ 9.4	Educational and Other Sources	65,639,148	
172,133,827	170,837,784	− 0.8	Sales and Services of Auxiliary Enterprises	170,837,784	
118,608,403	132,146,431	+11.4	Sales and Services of Hospitals	132,146,431	
$ 1,499,365,595	$ 1,578,644,915	+ 5.3	TOTAL CURRENT FUNDS RECEIPTS	$ 1,305,185,119	$ 273,459,796

Source of Funds Spent: 1986-87

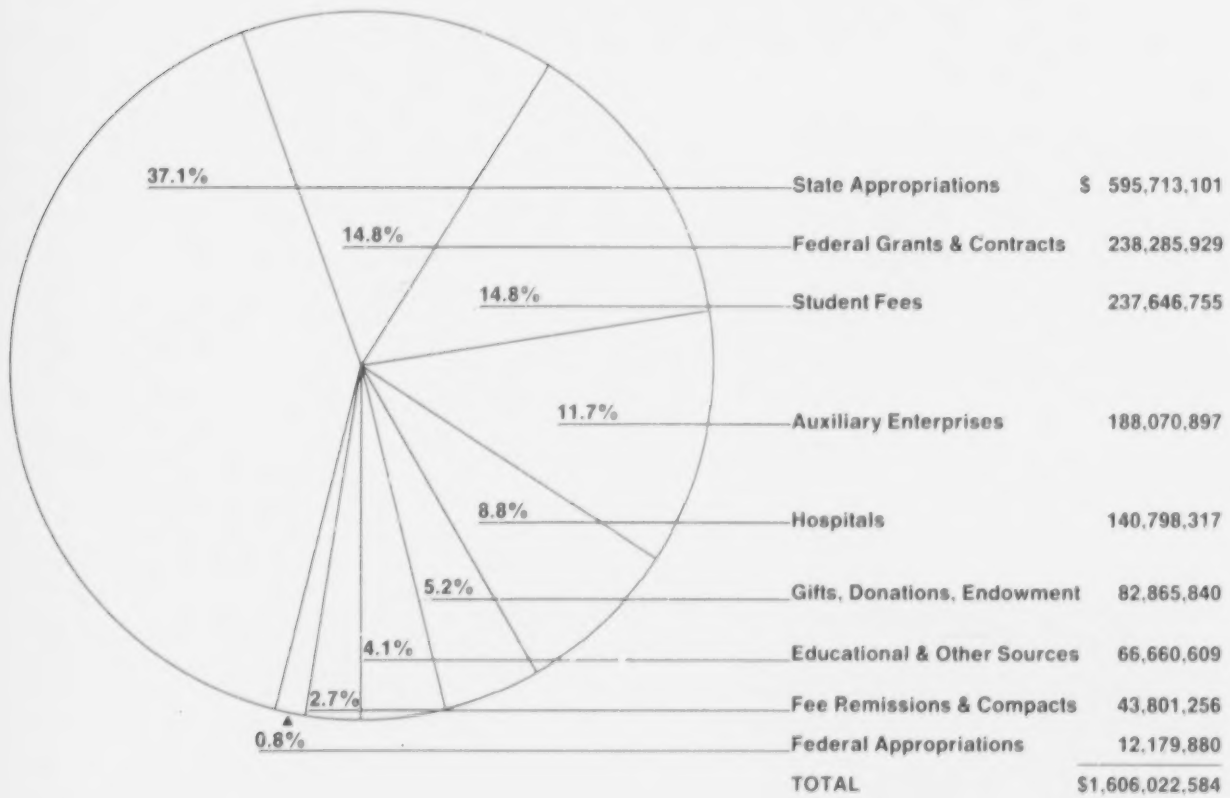

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM
CURRENT FUNDS DISBURSEMENTS

Total Univ. of Wis. System 1985-86	Total Univ. of Wis. System 1986-87	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
			Educational and General		
$ 442,575,255	$ 477,110,586	+ 7.8	Instruction	$ 462,332,659	$ 14,777,927
227,038,499	252,686,407	+11.3	Research	81,523,022	171,163,385
92,477,857	97,807,582	+ 5.8	Public Service	81,242,622	16,564,960
58,624,019	63,189,193	+ 7.8	Libraries, Learning Resources and Media	61,823,675	1,365,518
7,597,477	7,526,057	− 1.0	Farm Operations	7,526,057	
40,424,289	43,287,339	+ 7.1	Student Services	40,182,039	3,105,300
67,623,027	67,002,055	− 0.9	General Operations and Services	65,445,982	1,556,073
112,528,968	111,451,299	− 1.0	Operation and Maintenance of Plant	111,380,873	70,426
96,520,997	101,550,297	+ 5.2	Scholarships and Fellowships	39,173,220	62,377,077
1,145,410,388	1,221,610,815	+ 6.7	Total Educational and General	950,630,149	270,980,666
164,176,632	176,069,238	+ 7.2	Auxiliary Enterprises	174,992,782	1,076,456
122,317,782	141,982,787	+16.1	Hospitals	141,726,358	256,429
			Mandatory Transfers		
56,574,402	54,419,401	− 3.8	Debt Service on Academic Facilities	53,273,156	1,146,245
7,839,051	8,008,735	+ 2.2	Debt Service on Auxiliary Operations	8,008,735	
3,661,300	3,603,837	− 1.6	Debt Service on Hospital Facilities	3,603,837	
290,681	327,771	+12.7	Student Loan Matching	327,771	
68,365,434	66,359,744	− 2.9	Total Mandatory Transfers	65,213,499	1,146,245
$ 1,500,270,236	$ 1,606,022,584	+ 7.0	TOTAL DISBURSEMENTS	$ 1,332,562,788	$ 273,459,796

How Funds Were Spent: A Functional Breakdown of 1986-87 Disbursements

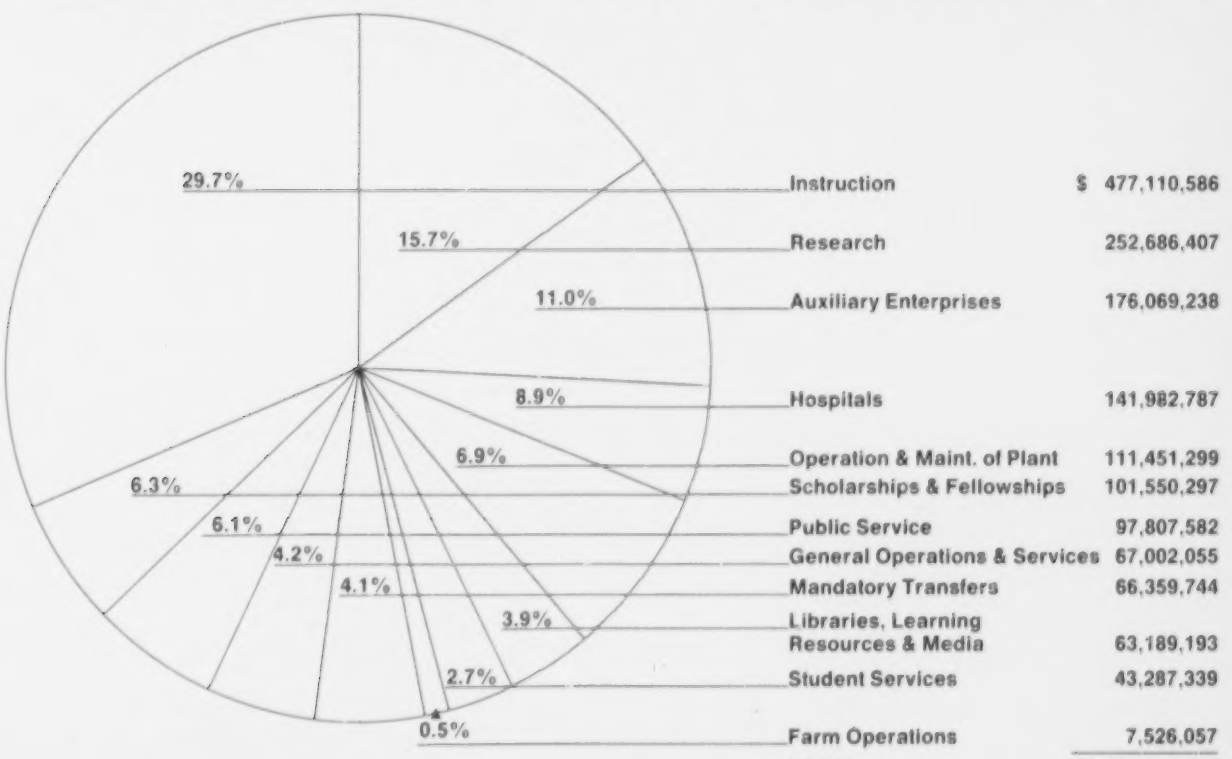

EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF ASSETS AND LIABILITIES
September 30, 1986

	September 30, 1986			September 30, 1985
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ASSETS				
Cash:				
U.S. Treasury Trust Fund	$ 138,798,808		$ 138,798,808	$ 134,951,864
In Bank	449,046		449,046	568,071
Interest Payment Account		$ 12,914	12,914	340,080
Amounts Receivable From:				
Reimbursable Employers	1,346,656		1,346,656	1,175,445
Other States	817,021		817,021	657,399
Employers (B)	127,228,992		127,228,992	105,932,041
Claimants (Benefit Overpayments)	6,306,745		6,306,745	5,685,503
U.S. Treasury as Interest	341,592		341,592	
Special Assessments (D)		2,250,548	2,250,548	6,664,798
Buildings Constructed with Reed Act Funds	487,100		487,100	566,821
Due From Reserve Fund		679,350	679,350	
Total Assets	275,775,960	2,942,812	278,718,772	256,542,022
LIABILITIES				
Cash Overdrafts in Checking Account	2,375,553		2,375,553	3,536,300
Benefits Payable to Claimants (C)	3,167,520		3,167,520	5,237,115
Employer Overpayments Not Refunded	1,731,131		1,731,131	1,936,751
Amounts Due Employers & Federal Government (Benefit Overpayments)	1,718,224		1,718,224	1,687,383
Amounts Due Other States	745,555		745,555	658,783
Advances from Federal Government	1,042,446		1,042,446	460,088
Federal Funds Provided Under Reed Act	487,100		487,100	566,826
Accrued Interest Payable		42,826,557	42,826,557	64,689,033
Due to Federal Debt Fund	679,350		679,350	
Loans from Federal Unemployment Trust Fund (A)		126,664,000	126,664,000	388,797,069
Due to Other Funds	216,388		216,388	
Total Liabilities	12,163,267	169,490,557	181,653,824	467,569,348
FUND BALANCE	263,612,693	(166,547,745)	97,064,948	(211,027,326)
TOTAL LIABILITIES AND FUND BALANCE	$ 275,775,960	$ 2,942,812	$ 278,718,772	$ 256,542,022

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employees. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

(A) Beginning in 1982, the amounts needed to pay benefit claims exceeded the amount of the Fund's Reserve balance. To continue to pay benefit claims, the Fund had been required to borrow from the federal government under Title XII of the Social Security Act. Loans outstanding in this regard totaled $126,664,000 at September 30, 1986. This amount was subsequently repaid on December 23, 1986.

The Legislature has provided for payment of interest on the loans through special assessments against employers. Interest outstanding on September 30, 1986 amounts to $42,826,557. This represents payment deferrals from 1983, 1984 and 1985 which will be paid off over the next three years.

(B) Except for third quarter and delinquent contributions, employer contributions are recorded as revenue when received. Most of the third quarter contributions are based on subsequent cash receipts. Delinquent contributions and a small portion of the estimated third quarter contributions are based on reported or estimated employer information rather than cash receipts.

(C) Benefit claims not filed and benefit claims which have been filed by individual claimants but which have not yet been completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

(D) Prior to fiscal year 1985-86, money received from employers as interest and penalty payments and amounts established as interest and penalty receivable from employers were credited to the Federal Debt Fund. Because the law no longer requires this money be used only to pay interest on outstanding federal debt, the October 1, 1985 interest and penalty cash and receivable balance of $5,713,178 was deducted from the Federal Debt Fund balance.

EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF CHANGES IN FUND BALANCE
September 30, 1986

	September 30, 1986			September 30, 1985
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ADDITIONS				
Employer Contributions	$ 648,785,669		$ 648,785,669	$ 573,251,773
Benefit Reimbursements	20,215,075		20,215,075	21,525,179
Reimbursement from Federal Government	12,605,570		12,605,570	41,080,920
Special Assessments from Employers		$ 35,229,595	35,229,595	27,864,723
Interest from U.S. Treasury	341,592		341,592	
Forfeitures and Other	1,591,743		1,591,743	1,613,312
Total Additions	683,539,649	35,229,595	718,769,244	665,335,907
DEDUCTIONS				
Benefits Paid:				
Chargeable to Taxable Employers	348,702,241		348,702,241	390,173,305
On behalf of Governmental Units	15,696,766		15,696,766	15,260,091
On behalf of Electing Nonprofit Organizations	4,426,178		4,426,178	6,300,787
On behalf of United States Government	12,605,570		12,605,570	41,080,920
Other Benefits	6,075,759		6,075,759	2,866,754
Allowance for Doubtful Collections:				
Delinquent Employer Contributions	5,040,677		5,040,677	2,017,883
Benefit Overpayments to Claimants	358,136		358,136	901,827
Special Assessments Against Employers		87,758	87,758	951,764
Interest on Federal Funds Borrowed		11,970,309	11,970,309	30,832,319
Other	398		398	9,015
Total Deductions	392,905,725	12,058,067	404,963,792	490,394,665
Increase (Decrease) in Fund Balance	290,633,924	23,171,528	313,805,452	174,941,242
Fund Balance at September 30, 1985	235,111,838	(446,139,164)	(211,027,326)	(385,968,568)
Prior Period Adjustment (D)		(5,713,178)	(5,713,178)	
Interfund Transfers:				
Repayment of Federal Loans	(262,133,069)	262,133,069		
FUND BALANCE at September 30, 1986	$ 263,612,693	$ (166,547,745)	$ 97,064,948	$ (211,027,326)

EXHIBIT B-8
WISCONSIN RETIREMENT SYSTEM
ACTUARIAL STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 1986

	12/31/86	12/31/85	Increase
Assets and Employer Obligations:			
Net Assets:			
Cash, Investments & Receivables			
Less: Payables & Suspense Items			
Fixed Division	$ 9,563,867,790	$ 8,344,478,131	$ 1,219,389,659
Variable Division	2,154,556,386	1,930,858,815	223,697,571
Totals	11,718,424,176	10,275,336,946	1,443,087,230
Obligations of Employers			
Unfunded Accrued Liability	1,285,070,727	1,241,773,936	43,296,791
TOTAL ASSETS	13,003,494,903	11,517,110,882	1,486,384,021
Reserves and Surplus:			
Reserves			
Actuarial Present Value of Projected Benefits Payable to Terminated Vested Participants and Active Members:			
Member Normal Contributions	3,785,035,000	3,306,174,479	478,860,521
Member Additional Contributions	123,996,245	114,881,290	9,114,955
Employer Contributions	5,292,898,727	4,859,146,335	433,752,392
Total Contributions	9,201,929,972	8,280,202,104	921,727,868
Actuarial Present Value of Projected Benefits Payable to Current Retirees and Beneficiaries:			
Fixed Annuities	3,004,866,571	2,560,955,113	443,911,458
Variable Annuities	498,590,683	366,621,354	131,969,329
TOTAL ANNUITIES	3,503,457,254	2,927,576,467	575,880,787
Special Death Benefit Reserve	473,981	406,072	67,909
Surplus			
Fixed Annuity Reserve Surplus	235,754,568	197,271,892	38,482,676
Variable Annuity Reserve Surplus	40,132,501	96,470,316	(56,337,815)
Undistributed Earnings-Fixed Fund	20,104,696	(125,334)	20,230,030
Undistributed Earnings-Variable Fund	1,641,931	15,309,365	(13,667,434)
TOTAL SURPLUS	297,633,696	308,926,239	(11,292,543)
TOTAL RESERVE AND SURPLUS	$ 13,003,494,903	$11,517,110,882	$ 1,486,384,021

The accompanying notes are an integral part of this statement.

Notes to Exhibit B-8, Wisconsin Retirement System

The State's pension obligations, that is benefits paid to retired employes, are defined by formulas which establish monthly retirement benefits as a function of annual compensation and years of service. The State of Wisconsin's current contributions to meet these pension obligations are established by a yearly actuarial determination of the value of the retirement benefits that have accrued to state employes and will have to be paid in the future. After deducting the fixed contributions of employes, the State then contributes an amount sufficient to meet the remaining value of the obligations. Although the pension obligations are not fully funded at this time, it is intended, by this procedure, to achieve full funding of all State pension obligations over a 40 year period.

Monthly benefits upon retirement at normal retirement age (65 for general employes, 62 for elected officials and certain state positions, and 55 for protective occupation participants) are computed on a formula basis (the formula varies by particular class of participation). Some inactive members and a small number of currently active employes may have benefits computed on some other basis when they apply for benefits. Retirement prior to normal retirement age or selection by the employe of an optional form of annuity other than the normal form will normally result in an actuarially equivalent monthly amount, usually less than the basic formula benefit. All benefits are fully vested.

Except for certain protective employes and a few other minor exceptions, employes under the Wisconsin Retirement System are also covered by Social Security. For annuities granted prior to the effective date of the 1984 Benefit Improvement Bill (Wisconsin Act 181, Laws of 1984), the maximum benefit available to an annuitant was based on the combined benefits from Social Security and the Wisconsin Retirement System. Subsequent to the Benefit Improvement Bill, Wisconsin Retirement System annuities are determined totally independent of Social Security Benefits.

Exhibit B-8 provides a comparative actuarial balance sheet for the most recent reporting periods. The 12/31/85 and 12/31/86 balances are unaudited.

The unfunded accrued liability of the Wisconsin Retirement System is being liquidated on a level percentage of payroll contribution basis. Under this basis the prior service contribution rate will remain constant during the 40 year amortization period. During the initial years, interest charges will exceed prior service payments and the obligation will grow. However, after several years, payrolls will increase to a level where contributions will fully offset interest and begin to reduce the obligation, resulting in total liquidation at the end of 40 years.

As an employer, Wisconsin's share of the unfunded accrued liability as of December 31, 1986 was $363,707,401.

EXHIBIT B-9
STATE BUILDING TRUST FUND
RECEIPTS AND DISBURSEMENTS

	1986-87	1985-86
Opening Balance	$ 10,651,864	$ 14,475,093
Receipts:		
Investment Income	698,532	1,016,897
Federal Aid	12,411	7,864
Miscellaneous	2,244,966	(408,284)
Net Transfers to or from Capital Improvement Fund	(718,146)	(1,394,462)
Net Receipts	2,237,763	(777,985)
TOTAL AVAILABLE	12,889,627	13,697,108
Disbursements:		
Arts Board	76,700	27,639
Department of Administration	225,712	355,780
Department of Agriculture, Trade & Consumer Protection	240,000	
Educational Communications Board	169,972	186,828
Historical Society	78,966	156,610
Department of Health & Social Services:		
Mental Health Institutions	31,140	(2,666)
Correctional Institutions	242,730	663,256
Department of Military Affairs	22,801	196,227
Department of Natural Resources	50,036	5,253
Department of Public Instruction		12,888
University of Wisconsin System	1,526,470	1,225,770
Department of Veterans Affairs	57,896	217,659
Total Disbursements	2,722,423	3,045,244
ENDING BALANCE	$ 10,167,204	$ 10,651,864

EXHIBIT B-10
CAPITAL IMPROVEMENT FUND
RECEIPTS AND DISBURSEMENTS

	1986-87	1985-86
Opening Balance	$ 68,911,396	$ 213,726,505
Receipts:		
General Obligation Proceeds:		
Bond Revenue	242,844,000	4,956,000
Investment Income	10,864,822	14,503,977
Federal Aid	642,485	3,103,240
Insurance Reimbursement	41,330	
Miscellaneous	1,123,971	1,649,297
Interfund Transfer from State Agencies	1,623,149	11,256,925
Net Transfers to/from State Bldg. Trust Fund	595,646	1,394,462
Transfers to the Bond Security and Redemption Fund	(3,470,458)	(3,048,084)
Net Receipts	254,264,945	33,815,818
TOTAL AVAILABLE	323,176,341	247,542,323
Disbursements:		
University of Wisconsin:		
Academic	50,168,903	36,808,641
Self-Amortizing Facilities	96,257	1,019,937
Natural Resources:		
Point Source Water Pollution and Sewage Collection Facilities	65,204,249	72,430,644
Recreation Facilities	6,082,035	5,356,683
Transportation:		
Administration Facilities	9,950	279,196
Highway Projects		252,334
Harbor Improvements	186,933	8,674
Health and Social Services:		
Mental Health Facilities	2,458,056	1,922,821
Correctional Facilities	15,324,481	22,140,626
Building Commission:		
Housing State Departments and Agencies	1,974,540	4,118,856
Educational Communications Facilities	194,360	12,885
Historical Society		
Historic Sites	34,064	764,996
Museum Facilities	119,087	
Public Instruction	1,430	
School for Deaf and Blind	230,078	2,099,546
School for Visually Handicapped	29,973	
Military Affairs, Armories and Military Facilities	781,865	4,125,370
Veterans Affairs:		
Wisconsin Veterans Homes	137,123	71,965
Self-Amortizing Mortgage Loans	14,123,141	15,265,669
Agriculture:		73,251
State Fair — Self-Amortizing Facilities	9,789	100,267
Bonding Services	(473,632)	952,569
Daily Demand Note, Principal and Interest	68,106,583	10,825,997
Total Disbursements	224,799,265	178,630,927
ENDING BALANCE	$ 98,377,076	$ 68,911,396

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
BALANCE SHEET AS OF JUNE 30

	June 30, 1987	June 30, 1986
ASSETS		
Investments:		
Cash & Investment Pool Shares	$ 38,066,999	$ 14,992,011
Restricted Yield	71,643,111	71,643,111
Debt Service Account	56,283,609	70,129,652
Debt Service Reserve	36,643,587	36,643,587
	202,637,307	193,408,361
BOND PROCEEDS BALANCE	26,649,152	77,550,908
	229,286,459	270,959,269
Insurance Reserve Assets:		
Pool Shares	7,891,697	5,749,313
Real Estate	6,908,483	7,606,021
Land Contracts	1,706,846	3,630,596
Other Assets	199,300	86,405
	16,706,327	17,072,335
Mortgages	736,920,138	798,461,879
Other Receivables	16,568,964	16,559,335
TOTAL ASSETS	999,481,888	1,103,052,818
LIABILITIES & FUND BALANCE		
Bonds Payable	876,340,000	986,235,000
Other Liabilities	4,998,893	5,396,799
TOTAL LIABILITIES	881,338,893	991,631,799
FUND BALANCE	118,142,995	111,421,019
TOTAL LIABILITIES & FUND BALANCE	$ 999,481,888	$ 1,103,052,818

The Wisconsin Department of Veterans Affairs Mortgage Loan Program was created by Chapter 208, Laws of 1973. It is a major housing program benefiting Wisconsin veterans. Since inception, the program has provided more than $1.3 billion for First Mortgage Loans. The funds are a result of the issuance of State of Wisconsin General Obligation Bonds. The difference between the interest rate paid Bond Holders and the interest rate charged Veteran Mortgagors provides for the program's administrative costs, servicing lenders' fees and reserves. There is a statutory requirement that the program be fully self-supporting.

The financial statements presented show the results of all the transactions of the Veterans Mortgage Loan Repayment Fund and the transactions related to the Veterans Mortgage Loan Program from the Capital Improvement Fund and the Bond Security and Redemption Fund.

The records of the Department are kept in accordance with the state statutory basis of accounting with the exception of several material assets and liabilities listed in the Balance Sheet. They are:

- Restricted Yield Investment Agreement valued at cost.
- Debt Service Account: Bonds valued at lower of cost or par.
- Debt Service Reserve: Treasury Notes at lower of cost or par.
- Real Estate, Land Contracts and Mortgages: valued at book value.
- Bonds payable valued at the unpaid principal balance of the Bonds issued on behalf of the Program.

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
INCOME STATEMENT FOR PERIOD ENDING JUNE 30

	June 30, 1987	June 30, 1986
RECEIPTS		
Investments:		
Investment Pool Shares	$ 7,437,491	$ 5,079,326
Restricted Yield	6,836,347	8,114,984
Debt Service Account	4,541,376	4,810,599
Debt Service Reserve	4,013,815	4,814,621
Retired Bonds	0	30
	22,829,029	22,189,530
Mortgage Interest	50,808,639	54,505,433
Rev. Bond Admin. Reim.	120,707	81,598
Net Insurance Accounts Receipts	(16,542)	1,747,448
Loan Funding Fee	258,300	3,458
TOTAL RECEIPTS	74,000,134	78,527,467
EXPENDITURES		
Administration:		
Personal Services	1,086,946	1,059,889
Fringe Benefits	302,126	292,856
Materials and Supplies	189,421	207,023
Capital Outlay	46,005	30,400
County Veterans Service Officer Grant	78,000	79,500
	1,702,498	1,669,748
Bond Interest	65,836,504	76,697,018
Costs of Issuance, Bonds	0	1,552,846
Accrued Interest on Bonds	(260,844)	
TOTAL EXPENDITURES	67,278,158	79,919,612
NET RECEIPTS (EXPENDITURES)	6,721,976	(1,392,145)
BEGINNING FUND BALANCE	111,421,019	116,542,016
PRIOR PERIOD ADJUSTMENTS		(3,728,852)
ENDING BALANCE	$ 118,142,995	$ 111,421,019

Statistical Section

Wisconsin Dells, a nationally-favored vacation spot, features naturally chiseled canyons and rock formations lining a seven-mile stretch of the Wisconsin River. The dramatic high-rising sculptures tower above deep, swift water and are best viewed from tour boats.

EXHIBIT C-1

GENERAL FUND CASH FLOW

The General Fund would have experienced a short-term cash flow problem during the first half of the year unless corrective action had been taken. The temporary reduction in cash balances was caused by a mismatch between the timing of receipts and disbursements. The majority of payments were paid in the first half of the fiscal year. The preponderence of receipts were collected in the second half of the year. This point is illustrated in Figure 1.

Because of this mismatch, an operating note was again important to cash management in 1986-87. Without the operating note, the General Fund's cash balance would have dropped from an opening balance of $375 million to a yearly low of more than $-271 million, a reduction of approximately $646 million. Figure 2 summarizes the year's cash balances.

Unlike previous fiscal years, no borrowing from other operating funds was necessary in 1986-87. The advanced issuance of the operating note precluded this. The $350 million operating note, issued in July 1986, ensured timely payments to local governments and the state's suppliers. The note allowed the state to acquire sufficient funds to offset July, November, and December's sizable cash payments for local assistance. The proceeds of the note and its timely repayment allowed the General Fund to more closely match receipts and payments. The operating note sinking fund payments were met as scheduled and the full amount of the note plus accrued interest was repaid by June 15, 1987.

The use of the operating note proved a cost-effective method of acquiring short-term funds. The use of the note saved the General Fund $6.3 million through increased investment earnings and reduced interfund borrowing.

Figure 1

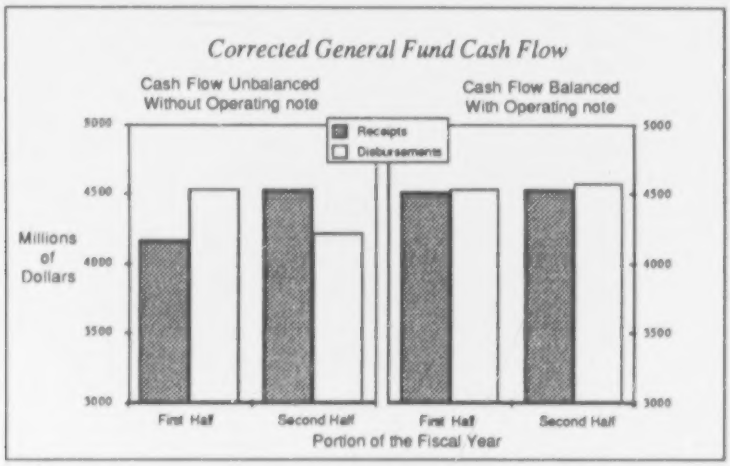

Figure 2

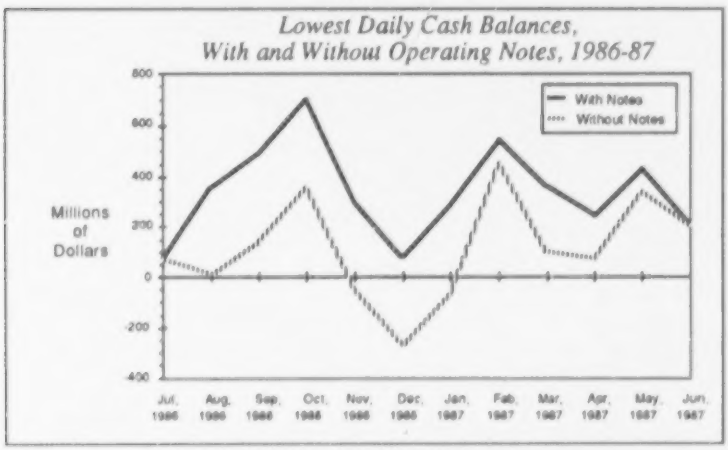

EXHIBIT C-2
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1986-87
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/86	LEVIES BASED TAX CREDIT	SHARED REVENUE PAYMENT	SCHOOL AID CREDIT	COUNTY TOTAL
Adams	15,099	$ 1,119,480	$ 990,253	$ 1,002,597	$ 3,112,330
Ashland	16,734	727,293	3,467,204	582,908	4,777,405
Barron	40,732	2,253,658	5,305,905	1,760,969	9,320,531
Bayfield	14,118	969,601	1,152,985	511,038	2,633,624
Brown	187,471	10,195,975	35,285,030	8,802,474	54,283,479
Buffalo	14,253	874,770	1,929,357	644,325	3,448,452
Burnett	12,893	961,790	935,522	504,249	2,401,561
Calumet	33,514	1,868,741	5,200,007	1,449,616	8,518,364
Chippewa	53,886	2,320,740	8,877,209	2,075,393	13,273,341
Clark	32,613	1,676,911	4,223,177	1,294,875	7,194,962
Columbia	43,902	2,482,118	5,758,992	2,213,162	10,454,273
Crawford	16,527	894,169	2,073,949	697,281	3,665,399
Dane	341,262	23,648,874	38,010,943	13,171,525	74,831,341
Dodge	76,631	4,375,789	10,624,539	3,429,450	18,429,777
Door	26,342	1,987,564	2,028,882	969,781	4,986,227
Douglas	42,403	2,151,925	8,684,461	1,479,488	12,315,874
Dunn	35,482	1,843,344	5,481,129	1,316,719	8,641,191
Eau Claire	83,694	4,082,864	15,618,647	3,360,776	23,062,287
Florence	4,344	282,863	210,780	272,185	765,828
Fond du Lac	90,417	4,578,810	14,042,220	3,747,520	22,368,550
Forest	9,327	416,251	800,831	425,910	1,642,992
Grant	51,795	2,817,043	7,157,122	2,084,202	12,058,367
Green	30,464	2,181,751	3,091,043	1,535,593	6,808,386
Green Lake	18,958	1,220,198	2,308,959	683,738	4,212,896
Iowa	20,280	1,592,756	2,265,296	1,172,429	5,030,480
Iron	6,421	449,027	783,683	225,902	1,458,613
Jackson	16,771	846,937	2,013,402	634,301	3,494,640
Jefferson	66,901	3,865,634	9,056,640	2,982,049	15,904,323
Juneau	21,861	1,199,501	2,936,721	936,538	5,072,759
Kenosha	121,236	7,053,093	23,071,413	5,344,142	35,468,649
Kewaunee	20,103	1,047,103	3,309,471	845,132	5,201,707
LaCrosse	96,648	5,076,920	12,061,595	4,149,712	21,288,227
Lafayette	17,111	1,443,920	1,687,868	988,654	4,120,442
Langlade	20,215	1,106,790	3,044,127	778,211	4,929,127
Lincoln	26,755	1,438,322	4,843,352	1,077,957	7,359,631
Manitowoc	82,697	3,937,268	16,165,759	3,185,272	23,288,298
Marathon	112,094	6,371,298	15,033,504	4,931,473	26,336,275
Marinette	40,647	2,309,391	5,525,028	1,954,089	9,788,508
Marquette	12,615	756,154	953,402	667,462	2,377,018
Menominee	3,947	104,717	511,280	85,737	701,734
Milwaukee	935,757	75,767,535	251,448,815	32,575,778	359,792,128
Monroe	36,517	1,513,397	5,130,873	1,157,083	7,801,352
Oconto	30,390	1,677,666	3,647,687	1,477,700	6,803,053
Oneida	32,523	2,396,111	2,627,972	1,124,678	6,148,761
Outagamie	135,910	6,605,453	21,736,898	6,317,423	34,659,774
Ozaukee	67,779	5,424,513	5,980,721	2,848,546	14,253,779
Pepin	7,359	524,262	1,029,974	319,405	1,873,640
Pierce	32,617	1,719,859	3,905,002	1,357,134	6,981,996
Polk	34,837	2,117,509	3,606,574	1,694,854	7,418,937
Portage	61,256	3,044,068	7,853,868	2,771,609	13,669,545

EXHIBIT C-2 (continued)
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1986-87
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/86	LEVIES BASED TAX CREDIT	SHARED REVENUE PAYMENT	SCHOOL AID CREDIT	COUNTY TOTAL
Price	16,374	789,558	1,895,496	636,337	3,321,392
Racine	169,373	10,299,338	31,609,852	7,840,009	49,749,198
Richland	17,355	1,062,363	2,165,363	728,168	3,955,894
Rock	139,078	7,519,130	23,598,695	5,873,232	36,991,058
Rusk	15,644	832,325	2,238,125	609,774	3,680,224
St. Croix	47,247	2,836,992	4,898,356	2,522,115	10,257,463
Sauk	45,613	2,904,596	5,491,140	2,141,756	10,537,491
Sawyer	13,652	1,012,871	778,594	829,477	2,620,942
Shawano	36,646	1,864,782	4,047,607	1,630,926	7,543,316
Sheboygan	102,503	6,237,599	18,071,773	4,491,893	28,801,265
Taylor	19,387	890,442	2,371,105	695,216	3,956,763
Trempealeau	26,521	1,361,632	3,900,593	989,861	6,252,085
Vernon	26,082	1,464,734	3,173,749	1,115,085	5,753,569
Vilas	17,635	1,710,842	631,215	153,817	2,495,874
Walworth	73,091	5,726,310	6,584,106	3,029,005	15,339,421
Washburn	14,209	826,571	1,256,179	737,644	2,820,394
Washington	87,783	5,412,275	9,274,732	4,674,592	19,361,599
Waukesha	288,150	21,349,395	21,515,473	11,498,366	54,363,234
Waupaca	44,949	2,169,303	5,625,623	1,985,737	9,780,663
Waushara	20,002	1,299,047	1,454,883	1,164,522	3,918,452
Winnebago	137,914	7,057,779	22,536,679	6,565,653	36,160,111
Wood	75,806	4,150,394	12,811,841	3,030,956	19,993,192
Subtotal		304,100,000	779,421,248	198,563,184	1,282,084,432
Adjustments (A)			(90,513)		(90,513)
Adjustments (B)			29,264		29,264
Total Apportionments		$304,100,000	$779,359,999	$ 198,563,184	1,282,023,183
Homestead Tax Credit					102,618,681
Farm Property Tax Credit					35,531,504
Cigarette Tax Refunds					2,603,818
GRAND TOTAL					$1,422,777,186

(A) Local share of revenue credited to 1985-86; paid in 1986-87 and included in detail by county.

(B) Local share of revenue credited to 1986-87; not paid to localities until 1987-88 and not included in detail by county.

EXHIBIT C-3
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Prelim. Mapping; Agricultural Land Preservation	$ 2,089	$ 18,504		
Soil & Water Conservation Project Aids	772,170	711,986		
Erosion Control Program	632,970	318,631		
TOTAL - Department of Agriculture, Trade & Consumer Protection	1,407,229	1,049,121		
DEPARTMENT OF DEVELOPMENT				
Planning Aids	49,432	82,857		
Federal Aid			$ 23,772,786	$ 23,432,577
TOTAL - Department of Development	49,432	82,857	23,772,786	23,432,577
INSURANCE, COMMISSIONER OF				
Operations & Benefits	8,417,583	5,938,414		
TOTAL - Insurance, Commissioner of	8,417,583	5,938,414		
TOTAL - COMMERCE	9,874,244	7,070,392	23,772,786	23,432,577
EDUCATION				
EDUCATIONAL COMMUNICATIONS BD				
Milw Area Technical College	250,000			
TOTAL - Educational Communications Board	250,000			
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid to Public Library Systems	7,889,600	7,100,600		
Human Growth & Development Grants	98,768	92,749		
Federal Funds			1,365,794	1,454,869
General Equalization Aids	934,176,539	934,434,234		
Supplemental State Aid	14,062,619	14,062,771		
Aids for Handicapped Education	160,257,200	152,181,000		
Bilingual-Bicultural Educational Aids	4,356,916	3,819,280		
Tuition Payments	3,930,321	3,591,025		
Aids for School Lunch & Elderly Nutrition	4,346,801	4,329,425		
Pupil Transportation Aids	17,514,497	17,485,189		
Cooperative Education Service Agencies Aids	607,200	907,200		
Vocational Education Instruction Occup. Comp	72,951	17,781		
Teaching Incentive Program	497,099	487,901		
Grants - Preschool to Grade 5 Programs	3,050,000			
Aid for Suicide Prevention	36,000	35,969		
Aid - Alcohol/Other Drug Abuse	390,117	239,358		
Education for Employment	500,000			
One Time Adjustment Aids	2,007,346			
Funds from State Agency (FED)	7,289,548	7,562,965		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Funds from State Agency (GPR)	$ 35,878	$ 67,052		
Federal Aids			$120,469,934	$114,457,592
Driver Education	2,812,250	2,287,836		
School Library Aids	10,470,937	9,749,465		
TOTAL - Department of Public Instruction	1,174,402,587	1,158,451,800	121,835,728	115,912,460
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Displaced Homemakers - Organizations	184,899	155,202		
Voc. Ed. Instruction Occup. Comp. Prog.	95,902	73,611		
State Aid - Voc., Tech. & Adult Education	76,368,000	73,793,700		
Displaced Homemakers Program	245,788	289,160		
Incentive Grants	721,699	620,746		
Aid for Spec. Coll. Trans. Program	856,200	856,200		
Interagency Project	1,542,084	2,181,711		
Federal Aid Adult Basic Education			1,650,665	1,800,677
Federal Aid Voc. Educ. Act			14,519,781	11,698,445
Driver Education	193,894	179,864		
Chauffeur Training Grant	200,000	180,100		
TOTAL - Board of Vocational, Technical & Adult Education	80,408,465	78,330,295	16,170,447	13,499,122
TOTAL - EDUCATION	1,255,061,053	1,236,782,095	138,006,175	129,411,583
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Environ. Aids - Inland Lake Renewal	58,299	10,749		
Environ. Aids - Septic Tank	1,941,791	4,220,824		
Environ. Aids - Household Haz. Waste	45,000	33,750		
Environ. Aids - Pt. Source Pollution Abatement	270,404	100,709		
Debt Service - Recreational Boat Bonds	152,300	158,420		
Recreation Aids - Fish, Wildlife & Forestry		21,796		
Environmental Aids - Waste Reduction & Recycling	146,250	31,250		
Environmental Aids - Prior to Bond & Sm. Pr.	76,281	21,975		
Environmental Aids - Non-Point Source Grants	2,413,928	2,109,836		
Enforcement Aids - Flood Plain Mapping	168,848	86,078		
Debt Service - Principal Repayment & Interest	59,416,150	59,623,637		
Aids in Lieu of Taxes	617,286	599,231		
Environ. Aids - Municipal Well Replacement		7,304		
Debt Service - Combined Sewer/Pollution	3,847,860	3,477,644		
Environmental Plan Aids - Solid Waste Management	32,294	591,935		
Environmental Aids - On Land Dredge Disp.		3,370		
Resource Aids - National Forest Income Aid			622,148	620,479
Resource Aids - Pay in Lieu of Taxes			376,656	554,541

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Environmental Aids - Federal Funds			1,024,218	930,537
Environmental Aids - Inland Lake Renewal			$ 98,630	$ 49,165
Recreational Aids - All Terrain Vehicle Project	$ 35,920			
Recreational Aids - Fish, Wildlife Forest Aid	155,622	$ 94,958		
Resource Aids - County Forest & Forest Crop	1,490,564	1,669,203		
Resource Aids - County Conservation Aids	87,472	146,508		
Enforcement Aids - Boating Enforcement	300,000	300,000		
Recreation Aids - Motorcycle Recreation Aids Parks	336,727			
Recreation Aids - Snowmobile Trail	452,757	425,933		
Enforcement Aids - Snowmobiling Enf.	126,500	105,772		
Recreation Aids - Motorcycle Rec. Aids Trails	106,908	21,086		
Aids in Lieu of Taxes	639,264	620,319		
Enforcement Aids - Boating Enforcement	126,200	85,800		
Wildlife Damage - Claim	1,113,968	761,922		
Recreation & Resource Aids			1,285,255	818,772
Recreation Aids - Snowmobile Trails	1,414,073	1,147,201		
Recreation Aids - Rec. Boating Facil.	2,261,289	21,646		
TOTAL - Department of Natural Resources	77,833,954	76,498,854	3,406,907	2,973,494
DEPARTMENT OF TRANSPORTATION				
Transportation Aids	176,399,964	164,799,965		
Connecting Highway Aids	8,519,434	7,952,949		
Flood Damage Aids	825,012	303,647		
Lift Bridge Aids	1,230,368	1,223,155		
Transit Oper. Aids	39,326,358	36,558,679		
Milwaukee/Urban Rail Sys. Study	3,668	49,406		
Elderly & Handicapped County Aids	3,635,500	3,465,700		
Air Passenger Svc. - Assist. Aids	15,000	30,000		
Transit Aids - Local Funds	(518)	518		
Transit Aids			2,203,985	2,457,733
Highway Safety			1,057,525	1,353,572
TOTAL - Department of Transportation	229,954,786	214,384,018	3,261,510	3,811,305
TOTAL - ENVIRONMENTAL RESOURCES	307,788,740	290,882,873	6,668,417	6,784,799
HUMAN RELATIONS AND RESOURCES				
COUNCIL ON CRIMINAL JUSTICE				
Federal Aid - Crim. Justice Imp.			729,602	235,580
TOTAL - Council on Criminal Justice			729,602	235,580
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Reimbursement to Local Units	152,899	197,784		
Community Social & Mental Hygiene Odd CY	95,254,666	108,476,775		
Community Social & Mental Hygiene - Even CY	104,903,730	91,440,973		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Income Maintenance Admin	19,889,134	18,300,538		
Programs Senior Citizens - Odd CY	$ 1,582,340	$ 4,246,428		
Programs Senior Citizens - Even CY	4,353,213	1,568,301		
Emergency Assistance Program	358,957	1,303,008		
Community Youth & Family Aid - Odd CY	15,422,666	14,913,922		
Community Youth & Family Aid - Even CY	19,708,813	15,860,136		
Aids - Interest County Construction Loans	14,063	29,965		
Indian Aids	157,517	134,903		
Collection Remittances - Local Units Government	224,013	218,701		
Services for Drivers	3,714,714	3,279,710		
Welfare Fraud Investigation	100,000			
Child Welfare Aids to Local Communities			$ 2,567,064	$ 3,468,300
Weatherization - Aid to Local Communities			1,440,605	1,302,986
Foster Care Community Aids			7,629,643	9,146,451
Income Maintenance - County Administration			24,343,037	23,903,270
Foster Care Youth Aids Supplement			1,349,200	1,349,200
Child Welfare Youth Aids Supplement			846,063	804,808
Community Options Program - Odd CY	11,082,729			
Community Options Program - Even CY	10,927,289	9,702,888		
Student Parent Day Care	65,528			
Relief to Needy Indians - Adm	613,074	572,117		
General Relief Aids	25,370,336	8,984,964		
Child Support County Admin				(10,008)
Alcohol, Drug, Mental Health			4,305,964	4,598,463
Social Service Block			47,388,586	49,665,142
TOTAL - Department of Health & Social Services	313,895,680	279,231,113	89,870,162	94,228,610
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Aids - Private Sewage System Programs	203,700	242,560		
Fire Dues Distribution	5,965,546	5,447,107		
Federal Aid - Employment & Training Local			15,492,560	15,108,849
TOTAL - Dept. of Industry, Labor & Human Relations	6,169,246	5,689,667	15,492,560	15,108,849
DEPARTMENT OF JUSTICE				
Aid to Counties for Law Enforcement	37,500	22,500		
Aid to Counties - Tribal Law Enforcement		40,000		
Law Enforcement Training Fund	2,419,810	2,286,000		
Federal Aid - Flood Control			25,465	29,821
Reimbursement for Victim & Witness Services	853,831	796,759		
Crime Victim/Witness Assistance	621,400	432,000		
Federal Aid - Victim Assistance			337,555	
TOTAL - Department of Justice	3,932,540	3,579,259	363,020	29,821

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	$ 159,000	$ 159,000		
TOTAL - Department of Veterans Affairs	159,000	159,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	324,156,466	288,659,038	$106,455,344	$109,602,861
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid			1,606,300	1,193,468
TOTAL - Department of Administration			1,606,300	1,193,468
PUBLIC DEFENDER BOARD				
Indigency Determinations	216	5,204		
TOTAL - Public Defender Board	216	5,204		
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	29,519	459,524		
TOTAL - Department of Revenue	29,519	459,524		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	29,735	464,728	1,606,300	1,193,468
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Shared Revenue Account	779,421,248	759,389,778		
Wisconsin Property Tax Relief		289,636,019		
General Government Tax Credit	139,879,494			
School Levy Tax Credit	164,220,506			
School Aid Credit	198,500,000	154,999,984		
Correct State Property Tax Credit Pay	63,184			
TOTAL - Shared Taxes, Revenue & Tax Relief	1,282,084,432	1,204,025,781		
MISCELLANEOUS APPROPRIATIONS				
Payments for Municipal Services	10,249,960	10,000,000		
County Assessment Aid	589,764	590,187		
Terminal Tax Distribution	1,018,849	1,012,861		
Sewer Overflow Aids Bonding	19,806,875	10,574,117		
Environmental Aids - Point Source Aids Bonding	45,397,374	61,444,620		
TOTAL - Miscellaneous Appropriations	77,062,822	83,621,804		
TOTAL - GENERAL APPROPRIATIONS	1,359,147,254	1,287,647,585		
GRAND TOTAL	$3,256,057,492	$3,111,506,711	$276,509,022	$270,425,287

EXHIBIT C-4
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	$ 7,560	$ 12,335		
Aid Wisconsin Livestock Breeders Association	27,200	28,000		
Aids County & District Fairs	362,264	364,299		
Prem. Aids - World Dairy Expo Inc.	53,300	55,000		
Farmers Fund Grants	499,887	776,944		
TOTAL - Department of Agriculture, Trade & Consumer Protection	950,212	1,236,578		
DEPARTMENT OF DEVELOPMENT				
Aid to Forward Wisconsin Inc.	470,000	500,000		
Emp. Ownership Assistance Loans	15,000	40,000		
Housing Loans - Aids to Organizations		9,000		
Federal Aid - Individuals & Organizations				$ 154,371
Labor Training Grants	3,403,760	331,668		
Technology Dev. Grant	573,230	1,418,919		
TOTAL - Department of Development	4,461,991	2,299,587		154,371
INSURANCE, COMMISSIONER OF				
Patients Compensation Claims	17,598,217	10,387,343		
Life Insurance Claims	1,624,369	1,374,295		
Premium Reduction Subsidy	170,785	152,183		
TOTAL - Insurance, Commissioner of	19,393,371	11,913,821		
TOTAL - COMMERCE	24,805,574	15,449,987		154,371
EDUCATION				
ARTS BOARD				
State Aids for the Arts	739,580	596,500		
Challenge Grant Program	132,300	227,139		
Fed. Grants - Aids to Individuals & Organizations			$ 284,033	329,990
TOTAL - Arts Board	871,880	823,639	284,033	329,990
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	11,693,425	11,454,479		
Loan Forgiveness - Critical Manpower	10,000	24,850		
Dental Education Contract	1,009,918	1,258,013		
Indian Student Assistance	1,056,065	991,865		
Wisconsin Higher Education Grants	15,945,509	13,772,882		
Minority Undergraduate Grants Program	372,317			
Federal Aid to Individuals & Organizations			1,530,036	1,581,294
Federal Aids, Grants			565,000	

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Student Loan Interest	$ 183,837	$ 197,187		
Federal Interest Payments			$ 5,120	$ 34,059
TOTAL - Higher Educational Aids Board	30,271,071	27,699,275	2,100,156	1,615,353
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	4,200,615	4,465,917		
Family Medicine & Practice	1,144,600	1,144,600		
TOTAL - Medical College of Wisconsin	5,345,215	5,610,517		
DEPARTMENT OF PUBLIC INSTRUCTION				
Special Olympics	75,000	75,000		
Aid - Handicapped Individuals		39,622		
Minority Group Pupil Scholarships	244,965	237,507		
Gifts, Grants and Trust Funds - Aids	500			
Funds from Other State Agencies - Aid	375,651	1,078,591		
Service for Drivers - Aids	107,229	91,385		
Fed. Funds - Aids			10,771,550	10,214,240
Youth Initiatives Program	500,000	500,000		
Alt. Sch. - American Indian Lang/Cult. Ed.	36,520	33,880		
TOTAL - Department of Public Instruction	1,339,865	2,055,985	10,771,550	10,214,240
UNIVERSITY OF WISCONSIN SYSTEM				
Student Aid	1,075,153	668,361		
Advanced Opportunity Program	2,572,343	2,560,613		
Minority Undergrad Grant Program	1,474,343			
Gifts - Student Loans	1,434,019	1,409,881		
Federal Aid - Work Study			7,749,577	7,751,652
Federal Aid - Education Opportunity Grant			8,240,448	8,192,918
Federal Aid - Student Loans			17,429,172	15,689,281
Pell Grants			41,874,150	44,113,511
Nursing Undergrad Loans			257,455	291,462
Nursing Grad Loans			5,886	6,435
TOTAL - University of Wisconsin System	6,555,858	4,638,856	75,556,688	76,045,258
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants	17,650	21,250		
TOTAL - Bd. of Vocational, Technical & Adult Education	17,650	21,250		
TOTAL - EDUCATION	44,401,539	40,849,523	88,712,427	88,204,841

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Comp. Well Contamination - Payment	$ 950,681	$ 247,075		
Environ. Plan Aids - Local Water Quality	153,260	132,296		
Environ. Aids - Scenic Urban Waterways	93,059			
Res. Aids - Canadian Agency Migratory Waterfowl	91,839	92,284		
TOTAL - Department of Natural Resources	1,288,839	471,655		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids - State Funds	797,057	460,879		
Elderly & Handicapped Aids - Local Funds	370,538	315,870		
Elderly & Handicapped Aids - Federal Funds			$ 685,097	$ 802,601
Harbor Assistance Grants	1,173,393	228,552		
Railroad Crossing Protection Assistance	1,924,059	2,198,189		
Railroad Crossing Repairs Assistance	25,602	134,736		
TOTAL - Department of Transportation	4,290,649	3,338,225	685,097	802,601
TOTAL - ENVIRONMENTAL RESOURCES	5,579,488	3,809,881	685,097	802,601
HUMAN RELATIONS AND RESOURCES				
CRIMINAL JUSTICE, COUNCIL ON				
Federal Aid - Criminal Justice Imp-Aid-Org			174,523	212,756
TOTAL - Criminal Justice, Council on			174,523	212,756
CHILD ABUSE & NEGLECT PREV. BD.				
Grants to Organizations	335,338	335,377		
TOTAL - Child Abuse & Neglect Prev. Bd.	335,338	335,377		
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Medical Assistance - Program Benefit	468,593,955	436,304,256		
Disease Aids	2,202,548	1,795,790		
Nursing Home Appeals Mechanism	1,583,426	826,807		
Supp. Food Program - Women, Inf. & Child	1,187,748	944,492		
Supp. Food Program - WIC-ADC	35,344	47,400		
Pregnancy Counseling	305,750	86,688		
Family Planning	1,150,000	1,203,166		
Special Dietary Supplement	158,256	162,934		
Fed Aid NH Appeals Mech			2,148,511	1,120,455
Federal Aids - WIC Aids			25,868,931	22,831,100
Federal Aid - Project Aids Y-ST FD			(91,302)	665,922
Federal Aid - Medical Assistance			644,882,063	593,511,180
Inter/Tra Agency Aids - Program 1	521,531			
Preventive Health Grant - Aids/LOC			751,724	1,031,044

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Mental/Child Health - Aid & LOC			$ 5,259,512	$ 6,239,975
Purchased Services for Offenders	$ 763,291	$ 810,791		
Special Living Arrangements	1,839,977	1,858,051		
Foster Care	2,970,679	2,346,184		
Telecommunication Aid - Hearing Impaired	69,834	117,917		
Alzheimers Disease Training & Info	125,831	60,000		
Income Maintenance Payments	224,975,330	231,483,157		
Other Public Assistance Aids	2,455,215	886,707		
State Supplemental Federal SSI Program	84,785,000	78,215,000		
State Supplemental - Comm. Serv. Bk. Grant	200,000	300,000		
Domestic Abuse Assessment	9,400	20,500		
Child Support Collections	92,317,561	35,347,054		
Federal Aid - Project Aids			882,551	1,009,739
Weatherization - Supp. Federal Aids			5,614,129	5,285,726
Refugee Assistance to Individuals			3,520,621	3,117,583
Federal Aid, Inc. Maint. Pay & Co. Adm.			328,108,913	333,105,618
Federal Program Aids			300,359	
Federal Aid - State Foster Care & Adoption			1,448,765	1,248,176
State Adoption Center	96,759	6,297		
Shelter for Homeless Indiv. & Fam.	458,889	436,946		
Youth Diversion Program	130,400	93,000		
Work Exp & Trng Project	1,600,381			
Inter/Tra Agency Aids - Program 4	3,099,520	1,552,188		
St. Foster Care & Adoption Serv.	2,670,553	2,344,411		
Domestic Abuse Grants	1,775,596	1,733,511		
Relief to Needy Indians - Aids	6,077,365	5,999,895		
Independent Liv. Ctr. Grant	211,700	211,610		
Work Incentive Demo Program - Aids	507,499	493,215		
Disability Determinations Aids			3,558,913	5,523,517
Aging Program Aids			18,485,248	17,309,764
Work Incentive Demonstration Program - Aids			7,772,491	4,410,020
Energy Assistance Block - Aids			58,999,102	66,015,601
Community Services Block - Aids			4,747,114	3,976,265
Displaced Homemakers			34,531	153,401
Social Service Block - Project			1,129,680	1,228,134
Enterprises for the Blind	324,722	544,478		
State Program Aids/Purchased Service Clients	250,812	3,612,487		
State Title IB Aids	3,756,913			
Federal Program Aids/Purchased Service Clients			208,772	
Fed Title IB Aids			15,027,652	13,277,760

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Federal Project Aids			$ 389,955	$ 364,348
Inter/Tra Agency Aids		$ 44,735		
TOTAL - Department of Health & Social Services	$ 907,211,784	809,889,667	1,129,048,233	1,081,425,328
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Law Enf., Corr. Officers, Fire Fighters, etc.	49,909	49,050		
Asst for Dislocated Workers	790,796			
Service Work Incentive Demonstration Program	3,124,357	3,685,555		
Federal Aid - Empl. & Training Aids			32,005,264	35,437,419
Work Injury Supplemental Benefits	1,089,249	1,507,593		
TOTAL - Dept. of Industry, Labor & Human Relations	5,054,310	5,242,198	32,005,264	35,437,419
DEPARTMENT OF JUSTICE				
Awards for Victims of Crimes	929,722	929,843		
Federal Aid - Victim Comp			190,074	4,770
TOTAL - Department of Justice	929,722	929,843	190,074	4,770
DEPARTMENT OF MILITARY AFFAIRS				
Tuition Grants	14,646	26,555		
TOTAL - Department of Military Affairs	14,646	26,555		
DEPARTMENT OF VETERANS AFFAIRS				
Vietnam Veterans Education Grants	129,080	161,250		
Veterans Aids & Treatment	1,323,348	1,537,894		
Grants to Vets Organizations	267,197	267,200		
Payments to Vets Organizations for Claims	43,000	44,730		
Home for Needy Veterans	4,961	5,000		
TOTAL - Department of Veterans Affairs	1,767,586	2,016,075		
WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY				
Deferred Payment Loan Fund		2,500,000		
TOTAL - Wisconsin Housing and Economic Development Authority		2,500,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	915,313,386	820,939,714	1,161,418,095	1,117,080,273
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Energy Development & Demonstration Fund	24,790	23,873		
Renewable Energy Res. Incentive	1,150	1,137,824		
Cooperative Dev. Council Assistance	45,000	105,000		
Disaster Recovery Aid	106,502	261,311		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1986-87	1985-86	1986-87	1985-86
Civil Air Patrol Aids	$ 19,000	$ 20,000		
Federal Aid - Individuals and Organizations			$ 2,055,136	$ (42,419)
TOTAL - Department of Administration	196,442	1,548,008	2,055,136	(42,419)
ELECTIONS BOARD				
Wisconsin Election Campaign Fund	1,827,222			
TOTAL - Elections Board	1,827,222			
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Annuity Supplements	10,653,633	11,549,481		
TOTAL - Department of Employe Trust Funds	10,653,633	11,549,481		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	12,677,297	13,097,489	2,055,136	(42,419)
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	102,618,681	102,662,679		
Farm Property Tax Credit	35,531,504	34,557,514		
Cigarette Tax Refunds	2,603,818	2,700,558		
TOTAL - Shared Taxes, Revenue & Tax Relief	140,754,003	139,920,751		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	476,536	430,351		
General Fund Loan		2,500,000		
Veterans Loans - Operations		244,095		
TOTAL - Miscellaneous Appropriations	476,536	3,174,446		
TOTAL - GENERAL APPROPRIATIONS	141,230,539	143,095,197		
GRAND TOTAL	$ 1,144,007,823	$ 1,037,241,791	$ 1,252,870,754	$ 1,206,199,665

EXHIBIT C-5

DEBT SERVICE MATURITY SCHEDULE: AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION BONDS AND NOTES ISSUED TO JUNE 30, 1987

Fiscal Year	Principal	Interest	Total Debt Service
1987-88	$ 170,105,000.00	$ 157,666,782.54	$ 327,771,782.54
1988-89	168,560,000.00	146,524,250.00	315,084,250.00
1989-90	163,830,000.00	135,429,966.24	299,259,966.24
1990-91	154,265,000.00	124,770,034.07	279,035,034.07
1991-92	134,810,000.00	114,799,863.38	249,609,863.38
1992-93	120,830,000.00	105,636,305.02	226,466,305.02
1993-94	108,460,000.00	97,444,625.04	205,904,625.04
1994-95	102,255,000.00	89,901,673.75	192,156,673.75
1995-96	99,800,000.00	82,469,030.02	182,269,030.02
1996-97	98,090,000.01	75,135,151.01	173,225,151.02
1997-98	95,090,000.00	67,629,492.72	162,719,492.72
1998-99	95,520,000.01	60,211,985.00	155,731,985.01
1999-2000	94,405,000.00	52,676,413.73	147,081,413.73
2000-01	91,819,999.98	45,178,497.48	136,998,497.46
2001-02	86,865,000.00	37,764,296.22	124,629,296.22
2002-03	79,765,000.00	30,851,357.50	110,616,357.50
2003-04	60,865,000.00	24,545,682.50	85,410,682.50
2004-05	51,035,000.00	19,450,871.25	70,485,871.25
2005-06	44,150,000.00	15,155,812.50	59,305,812.50
2006-07	36,250,000.00	11,699,825.00	47,949,825.00
2007-08	22,915,000.00	9,046,992.50	31,961,992.50
2008-09	19,865,000.00	7,007,930.00	26,872,930.00
2009-10	16,305,000.00	5,231,385.00	21,536,385.00
2010-11	11,655,000.00	3,804,275.00	15,459,275.00
2011-12	9,730,000.00	2,771,220.00	12,501,220.00
2012-13	9,985,000.00	1,918,320.00	11,903,320.00
2013-14	8,395,000.00	1,042,282.50	9,437,282.50
2014-15	2,400,000.00	325,050.00	2,725,050.00
2015-16	1,365,000.00	112,350.00	1,477,350.00
TOTALS	$2,159,385,000.00	$1,526,201,719.97	$3,685,586,719.97

EXHIBIT C-6

ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1977 TO 1986

Calendar Year	Annual Debt Limitation *	Actual Borrowing**	Borrowing As A Percentage Of Limitation
1977	$551,479,110	$241,000,000	43.7
1978	631,048,783	289,800,000	45.9
1979	725,419,578	261,600,000	36.1
1980	813,603,524	123,500,000	15.2
1981	846,556,650	175,035,000	20.7
1982	886,193,406	250,000,000	28.2
1983	898,135,379	210,300,000	23.4
1984	915,457,101	235,600,000	25.7
1985	922,661,155	440,955,000	47.8
1986	904,310,826	285,985,000	31.6

Sources: * **Wisconsin Legislative Audit Bureau.**
** **Wisconsin Department of Administration.**

EXHIBIT C-7

STATE ASSESSMENT (FULL MARKET VALUE) OF TAXABLE PROPERTY 1978 TO 1987

Calendar Year	Value Of Taxable Property	Rate Of Increase (%)
1978	$ 84,139,837,774	
1979	96,722,610,405	15.0
1980	108,480,469,889	12.2
1981	112,874,220,070	4.1
1982	118,159,120,779	4.7
1983	119,751,383,830	1.4
1984	122,060,946,775	1.9
1985	123,021,487,280	0.8
1986	120,574,776,770	- 2.0
1987	121,883,655,590	1.1

Source: Wisconsin Department of Revenue.

EXHIBIT C-8

COMPARISON OF OUTSTANDING INDEBTEDNESS TO ASSESSED VALUATION OF PROPERTY 1977 TO 1986

Calendar Year	Value Of Taxable Property	Outstanding Indebtedness*	Debt As Percentage Of Assessed Value
1977	$ 73,530,548,014	$ 1,528,978,272	2.08
1978	84,139,837,774	1,713,841,295	2.04
1979	96,722,610,405	1,916,140,888	1.98
1980	108,480,469,889	1,916,176,740	1.77
1981	112,874,220,070	1,950,028,410	1.73
1982	118,159,120,779	2,027,293,532	1.72
1983	119,751,383,830	2,072,493,851	1.73
1984	122,060,946,775	2,153,152,215	1.76
1985	123,021,487,280	2,410,628,460	1.96
1986	120,574,777,000	2,378,659,000	1.97

* Including obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Department of Revenue.
Wisconsin Legislative Audit Bureau.

EXHIBIT C-9

PER CAPITA STATE GENERAL OBLIGATION DEBT 1977 TO 1986

Year Ending Dec. 31	Outstanding Indebtedness*	Debt Per Capita	Debt Per Capita as % of Per Capita Income
1977	$ 1,528,978,272	$ 330.45	4.80
1978	1,713,841,295	368.89	4.78
1979	1,916,140,888	409.17	4.70
1980	1,916,176,740	407.18	4.35
1981	1,950,028,410	411.83	3.83
1982	2,027,293,532	427.25	3.97
1983	2,072,493,851	436.68	3.89
1984	2,153,152,215	452.15	3.65
1985	2,410,628,460	504.74	3.84
1986	2,378,658,743	497.11	3.57

* Includes obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Legislative Audit Bureau.
Wisconsin Department of Administration.

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APPENDIX ANNUAL FISCAL REPORT 1987

Detail of State Government Operations

Exhibit A. Summary of Operations by Function

This exhibit appears in the Annual Fiscal Report as Exhibit B-3.

Schedules A-1—A-8. Summaries of Operations by Individual Functional Areas

Notes to Appendix

- In Exhibit A the closing balance of the prior year does not agree with the opening balance of the following year due primarily to statutory disposition of balances.

- Note A - Unexpended appropriations from Segregated Funds lapse to such funds and accordingly are shown in the Balance Continuing Column. This primarily affects certain appropriations of the Transportation Fund and Groundwater Fund where the fund balances are accounted for within Schedule A-3, Environmental Resources, but from which several appropriations are made to agencies classified within other functional areas. Appropriation balances which were lapsed in Fiscal Year 1985-86 which were not forwarded to appropriations within the same functional area are described as follows:

Schedule A-1, Commerce	
Department of Agriculture - Auto Repair Regulation	$ 4,442
Schedule A-2, Education	
Department of Public Instruction - Driver Education	193,764
Department of Vocational, Technical & Adult Education - Driver Education	26,436
Schedule A-5, General Executive	
Department of Revenue - Motor Fuel Tax Administration	12,031
Lapse to Transportation Fund	
Schedule A-3, Environmental Resources	236,673

Schedule A-1, Commerce	
Department of Agriculture - Groundwater Standards Implementation	18,945
Schedule A-4, Human Relations and Resources	
Department of Health and Social Services - Groundwater Standards Implementation	6,488
Lapse to Groundwater Funds	
Schedule A-3, Environmental Resources	25,433
Total Lapse to Schedule A-3, Environmental Resources	$262,106

	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	2,353,287	29,578,614		23,019,124	3,679,349	1,131,978	787,763	3,313,687
PR	6,227,990		36,848,490	34,163,171	9,000		10,400	8,893,909
PR- FED	584,440		26,790,740	2,972,882	154,371	23,432,577		815,349
SEGREGATED FUNDS	66,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
SEGREGATED FUNDS - FED								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
EDUCATION								
GENERAL FUND - GPR	1,602,181	1875,458,227		613,122,625	38,248,415	1214,333,743	8,631,179	2,724,446
PR	125,637,925		656,971,273	646,537,206	2,601,108	10,051,086		123,419,799
PR- FED	4,439,170		412,232,924	196,557,597	88,204,841	129,411,583		2,498,073
SEGREGATED FUNDS	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
SEGREGATED FUNDS - FED								
TOTAL	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,055
PR- FED	1,266,050		9,562,992	8,374,617		2,154,722		299,703
SEGREGATED FUNDS	252,038,956	5,164,981-	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
SEGREGATED FUNDS - FED	4,456,906-		215,422,678	209,164,821	802,601	4,630,077		3,631,726-
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	15,378,547	1318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR- FED	3,589,249		1381,350,215	146,500,679	1117,080,273	109,602,861		11,755,652
SEGREGATED FUNDS	404,355,094	127,300	207,618,576	167,918,644	3,523,668	159,000		440,499,659
SEGREGATED FUNDS - FED	4,089,141-		4,089,141					
TOTAL	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,349	1,316,602
PR	10,728,369-		56,819,686	53,479,878			33,736	7,422,298-
PR- FED	87,798		42,895,522	3,248,591	42,420-	1,193,468		38,583,682
SEGREGATED FUNDS	10312,272,130	753,400	4237,843,230	1172,949,569		459,524		13377,459,667
SEGREGATED FUNDS - FED								
TOTAL	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937,654
JUDICIAL								
GENERAL FUND - GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR- FED	11,255-		82,999	71,744				
SEGREGATED FUNDS	2,005,032		139,575	995,842				1,148,765
SEGREGATED FUNDS - FED								
TOTAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103

	BALANCE 7/1/86	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/87	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	3,313,687	31,774,712		24,460,469	5,582,987	1,456,661	785,322	2,802,959
PR	8,893,909		36,193,049	37,150,746				7,936,212
PR- FED	815,349		26,904,383	2,950,704		23,772,786		996,242
SEGREGATED FUNDS	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,689
SEGREGATED FUNDS - FED								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
EDUCATION								
GENERAL FUND - GPR	2,724,446	1908,921,883		622,342,394	42,466,490	1232,126,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,810,776	1,935,049	9,257,626		103,232,168
PR- FED	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		509,567-
SEGREGATED FUNDS	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
SEGREGATED FUNDS - FED								
TOTAL	243,184,745	1912,562,183	1180,210,209	1565,969,019	133,113,965	1393,067,228	11,708,528	232,098,398
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,001,218
PR- FED	299,703		15,386,315	10,183,045		2,121,652		3,381,321
SEGREGATED FUNDS	280,415,958	23,456,837-	727,261,941	512,478,760	4,382,488	238,602,049		228,757,764
SEGREGATED FUNDS - FED	3,631,726-		225,828,199	219,428,834	685,097	4,546,765		2,464,223-
TOTAL	305,717,542	95,821,236	972,589,253	783,788,368	6,264,585	314,457,157	13,103,358	256,514,563
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	18,077,121	1399,968,539		266,956,811	809,919,910	310,951,983	7,189,730	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,568,326
PR- FED	11,755,652		1404,344,197	148,950,604	1161,418,095	106,455,344		724,194-
SEGREGATED FUNDS	440,493,171	134,089	190,314,616	154,715,105	2,856,835	159,000		473,210,936
SEGREGATED FUNDS - FED								
TOTAL	479,376,616	1400,102,628	1943,222,207	808,086,137	2076,731,481	430,611,810	7,189,730	500,082,294
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,316,602	104,557,109		93,413,861	10,850,076	216	861,712	747,847
PR	7,422,298-		58,387,957	59,496,261			24,747	8,555,349-
PR- FED	38,583,682		26,678,300	3,131,265	2,055,136	1,606,300		58,469,281
SEGREGATED FUNDS	13377,447,636	805,400	3070,276,079	898,454,288	1,827,222	29,519		15548,218,087
SEGREGATED FUNDS - FED								
TOTAL	13409,925,622	105,362,509	3155,342,336	1054,495,675	14,732,433	1,636,035	886,459	15598,879,866
JUDICIAL								
GENERAL FUND - GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR- FED			947	947				
SEGREGATED FUNDS	1,148,765		348,551	334,406				1,162,910
SEGREGATED FUNDS - FED								
TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258

	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	5,576	27,182,434		27,184,427			1,183	2,400
PR	496,409		343,245	294,553				545,101
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	501,985	27,182,434	343,245	27,478,980			1,183	547,501
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	938,069	1414,192,985		40,598,668	142,851,102	1214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR- FED								
SEGREGATED FUNDS	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1019,606,728
SEGREGATED FUNDS - FED								
TOTAL	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676
BUILDING PROGRAMS								
BUILDING TRUST-SEG	14,475,093		777,985-	3,045,244				10,651,864
CAPITAL IMPROVEMENT-SEG	213,726,505		33,815,817	106,368,095	244,095	72,018,737		68,911,396
TOTAL	228,201,599		33,037,832	109,413,339	244,095	72,018,737		79,563,260
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	43,741,796	4922,992,294		1117,827,262	972,177,247	2778,021,921	36,902,776	61,804,882
PR	146,033,171		1074,675,945	992,299,294	46,104,633	21,714,602	44,136	160,546,449
PR- FED	9,955,452		1872,915,392	357,726,109	1205,397,064	265,795,210		53,952,459
SEGREGATED FUNDS	11832,562,220		6138,946,321	2233,317,243	18,959,909	311,770,186		15407,461,202
SEGREGATED FUNDS - FED	8,546,047-		219,511,819	209,164,820	802,600	4,630,076		3,631,726-
TOTAL	12023,746,592	4922,992,294	9306,049,480	4910,334,730	2243,441,456	3381,931,998	36,946,912	15680,133,268

Summary of 1986-87 Operations by Function, Agency and Program

	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	2,400	27,288,889		27,126,398			161,292	3,598
PR	545,101		395,670	285,681				655,090
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	8,996,103	1473,343,866		46,732,239	141,230,539	1292,924,156	1,054,324	398,711
PR	24,561,845		43,587,370	43,031,565				25,117,650
PR- FED								
SEGREGATED FUNDS	1019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1172,989,859
SEGREGATED FUNDS - FED								
TOTAL	1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220
BUILDING PROGRAMS								
BUILDING TRUST-SEG	10,651,864		2,237,763	2,722,423				10,167,204
CAPITAL IMPROVEMENT-SEG	68,911,396		254,264,945	159,595,016		65,204,249		98,377,076
TOTAL	79,563,260		256,502,708	162,317,439		65,204,249		108,544,280
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	61,804,882	5099,268,861		1152,363,231	1011,247,001	2906,646,052	34,947,163	55,870,294
PR	160,546,449		1212,097,592	1111,576,730	104,471,690	22,303,109	24,747	134,267,764
PR- FED	53,952,459		1904,152,564	372,344,025	1252,185,657	271,962,257		61,613,083
SEGREGATED FUNDS	15407,461,202		4845,567,250	2116,623,242	28,289,131	327,108,329		17781,007,750
SEGREGATED FUNDS - FED	3,631,726-		225,828,198	219,428,833	685,096	4,546,764		2,464,222-
TOTAL	15680,133,268	5099,268,861	8187,645,605	4972,336,063	2396,878,577	3532,566,513	34,971,910	18030,294,669

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT								
FOOD & TRADE REGULATION								
GENERAL-GPR	9,670	8,508,000		8,143,582			338,733	35,355
GENERAL-PR	370,729		850,837	871,717				349,849
GENERAL-PRF	74,182		2,114,422	2,059,744				128,860
TRANSPORTATION - SEG *		185,800		181,143				4,657
GROUNDWATER -SEG *	945	136,700		118,700				18,945
ANIMAL & PLANT HEALTH SERVICES								
GENERAL-GPR	3,272	3,508,735		3,302,659	12,335		187,307	9,706
GENERAL-PR	719,368		994,197	888,009				825,557
GENERAL-PRF	37,308		109,339	132,795				13,852
GROUNDWATER -SEG								
MARKETING SERVICES								
GENERAL-GPR	11,695	1,949,600		1,874,935			67,914	18,446
GENERAL-PR	1,045,341		2,815,353	3,274,965				585,728
GENERAL-PRF								
AGRICULTURAL ASSISTANCE								
GENERAL-GPR	4,361	451,500		4,120	447,299		4,442	
STATE FAIR PARK								
GENERAL-PR	1,266,581		7,669,228	7,296,819				1,638,989
LAND CONSERV & FARMLAND PERSERV								
GENERAL-GPR	1,027,690	2,440,138		429,091	776,944	1,049,121	36,258	1,176,413
GENERAL-PR	4,731		58,213	53,836				9,109
CENTRAL ADMIN SERVICES								
GENERAL-GPR	2,010	1,544,000		1,478,419			67,174	418
GENERAL-PR	64,265		208,785	131,678				141,372
GENERAL-PRF			271,320	50,478				220,841
FARM MEDIATION & ARBITRATION								
GENERAL-GPR		11,602		11,602				
TRANSPORTATION - SEG	5,000							5,000
AGENCY TOTAL	4,647,148	18,736,075	15,091,693	30,304,291	1,236,578	1,049,121	701,827	5,183,098
BANKING,COMMISSIONER OF								
SUPV BANKS & RELATED FIN INSTIT								
GENERAL-GPR		1,240,261		1,240,261				
GENERAL-PR	99,179		3,422,385	2,936,394				585,170
AGENCY TOTAL	99,179	1,240,261	3,422,385	4,176,655				585,170
CREDIT UNIONS,COMMISSIONER OF								
SUPERVISION OF CREDIT UNIONS								
GENERAL-PR	72,163		947,645	892,382				127,431
AGENCY TOTAL	72,168		947,645	892,382				127,431

AGENCY / PROGRAM / FUND	ENCUMBRANCES	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD & TRADE REGULATION									
GENERAL-GPR		35,355	8,350,512		8,217,344			143,667	24,857
GENERAL-PR		349,849		1,048,883	914,581				484,151
GENERAL-PRF		128,860		2,028,497	2,029,418				127,939
TRANSPORTATION - SEG	*	215	196,545		195,451			NOTE A	1,309
GROUNDWATER -SEG	*		147,154		131,894			NOTE A	15,260
ANIMAL & PLANT HEALTH SERVICES									
GENERAL-GPR		9,706	3,345,549		3,257,536	7,560		87,009	3,150
GENERAL-PR		825,557		1,192,656	1,040,432				977,780
GENERAL-PRF		13,852		114,989	122,424				6,417
GROUNDWATER -SEG									
MARKETING SERVICES									
GENERAL-GPR		18,446	1,888,604		1,852,164			33,829	21,057
GENERAL-PR		585,728		3,429,695	3,690,941				324,482
GENERAL-PRF									
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			449,000			442,764		6,236	
STATE FAIR PARK									
GENERAL-PR		1,638,989		7,958,319	7,601,490				1,995,819
LAND CONSERV & FARMLAND PERSERV									
GENERAL-GPR		1,176,413	2,494,948		522,488	499,887	1,407,229	10,969	1,230,788
GENERAL-PR		9,109		42,152	46,972				4,289
CENTRAL ADMIN SERVICES									
GENERAL-GPR		418	1,608,381		1,553,283			36,148	19,368
GENERAL-PR		141,372		185,694	149,673				177,393
GENERAL-PRF		220,841		166,466	68,859				318,449
FARM MEDIATION & ARBITRATION									
GENERAL-GPR			68,398		64,284			3,873	242
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		5,159,711	18,549,091	16,167,350	31,459,234	950,212	1,407,229	321,730	5,737,748
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-GPR			112,298		112,298				
GENERAL-PR		585,170		3,433,510	3,260,775				757,905
AGENCY TOTAL		585,170	112,298	3,433,510	3,373,073				757,905
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		127,431		1,032,798	946,367				213,861
AGENCY TOTAL		127,431		1,032,798	946,367				213,861

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	117,520	2,961,700		2,049,502	540,000	82,857	21,838	385,023
GENERAL-PR	5,365		40,577	56,963				11,021-
GENERAL-PRF	29,720		23,816,161	411,905		23,432,577		1,399
IND BLD CON LOAN-SEG	220,390		8,453					228,843
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	78,951	2,547,882		2,520,481			11,399	94,953
GENERAL-PR	2,532		4,514	4,956				2,089
GENERAL-PRF								
HOUSING ASSISTANCE								
GENERAL-GPR		178,800		149,107			29,693	
GENERAL-PR	30,866		21,484	32,950	9,000		10,400	
GENERAL-PRF	54,406		110,217	10,251	154,371			
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	1,098,118	4,084,213		1,815,366	1,750,587		23,006	1,593,372
GENERAL-PR	165,843		180,973	110,148				236,668
GENERAL-PRF	389,453		239,345	178,715				450,084
AGENCY TOTAL	2,193,163	9,772,595	24,421,724	7,340,344	2,453,958	23,515,434	96,336	2,981,409
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	1,569,960		4,262,283	3,788,326				2,043,918
GENERAL-PRF								
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	23,065,376		36,487,496	185,765	10,387,343			48,979,764
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOV'T PROP INS-S	12,570,284		5,322,830	54,038		5,938,414		11,900,662
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
LIFE FUND - SEG	30,173,075		4,538,442	208,447	1,374,295			33,128,775
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		152,183			152,183			
HLT INS RISK ADM-SEG			34,660	34,660				
AGENCY TOTAL	67,378,695	152,183	50,645,711	4,271,236	11,913,821	5,938,414		96,053,118

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	385,023	2,734,100		2,376,710	485,000	49,432	54,875	153,105
GENERAL-PR	11,021-		109,063	78,213				19,829
GENERAL-PRF	1,399		24,199,001	372,163		23,772,786		55,451
IND BLD CON LOAN-SEG	228,843		8,399					237,242
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	94,953	4,552,418		4,572,783			9,987	64,601
GENERAL-PR	2,089		42,433	35,007				9,515
GENERAL-PRF								
HOUSING ASSISTANCE								
GENERAL-GPR								
GENERAL-PR								
GENERAL-PRF								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	1,593,372	5,612,387		1,931,580	3,976,991		11,397	1,285,791
GENERAL-PR	236,668		276,013	116,143				396,538
GENERAL-PRF	450,084		274,371	216,004				508,451
AGENCY TOTAL	2,981,409	12,898,905	24,909,280	9,698,603	4,461,991	23,822,218	76,260	2,730,523
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	2,043,918		3,684,478	4,230,238				1,498,158
GENERAL-PRF								
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	48,979,764		42,810,927	271,314	17,598,217		NOTE A	73,921,160
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOV'T PROP INS-S	11,900,662		7,917,837	63,237		8,417,583	NOTE A	11,337,679
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
LIFE FUND - SEG	33,128,775		4,955,099	226,464	1,624,369		NOTE A	36,233,040
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		558,117			170,785		387,331	
HLT INS RISK ADM-SEG			42,690	42,690				
AGENCY TOTAL	96,053,118	558,117	59,411,031	4,833,942	19,393,371	8,417,583	387,331	122,990,037

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	23,164		7,100,405	7,128,076				4,507-
GENERAL-PRF	628-		129,935	128,994				313
AGENCY TOTAL	22,536		7,230,340	7,257,070				4,194-
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	610,008		6,368,304	4,767,729				2,210,582
GENERAL-PRF								
AGENCY TOTAL	610,007		6,368,304	4,767,729				2,210,582
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	53,535		776,018	794,309				35,243
AGENCY TOTAL	53,535		776,018	794,309				35,243
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	124,356		1,127,291	1,133,915				117,732
AGENCY TOTAL	124,356		1,127,291	1,133,915				117,732
FUNCTION TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590
COMMERCE								
RECAPITULATION								
GPR	2,353,287	29,578,614		23,019,124	3,679,349	1,131,978	787,763	3,313,687
PR	6,227,990		36,848,490	34,163,171	9,000		10,400	8,893,909
PR-F	584,440		26,790,740	2,972,882	154,371	23,432,577		815,349
SEG	66,035,070	322,500	46,391,881	782,753	11,761,638	5,938,414		94,266,645
SEG-F								
TOTAL	75,200,787	29,901,114	110,031,111	60,937,931	15,604,358	30,502,969	798,163	107,289,590

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	4,507-		7,620,047	7,756,826				141,286-
GENERAL-PRF	313		121,059	141,836				20,464-
AGENCY TOTAL	4,194-		7,741,106	7,898,662				161,750-
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	2,210,582		4,103,750	5,260,265				1,054,067
GENERAL-PRF								
AGENCY TOTAL	2,210,582		4,103,750	5,260,265				1,054,067
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	35,243		813,996	799,443				49,797
AGENCY TOTAL	35,243		813,996	799,443				49,797
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	117,732		1,219,564	1,223,380				113,915
AGENCY TOTAL	117,732		1,219,564	1,223,380				113,915
FUNCTION TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103
COMMERCE								
RECAPITULATION								
GPR	3,313,687	31,774,712		24,460,469	5,582,987	1,456,661	785,322	2,802,959
PR	8,893,909		36,193,049	37,150,746				7,936,212
PR-F	815,349		26,904,383	2,950,704		23,772,786		996,242
SEG	94,243,258	343,699	55,734,952	931,050	19,222,586	8,417,583		121,750,689
SEG-F								
TOTAL	107,266,203	32,118,411	118,832,383	65,492,969	24,805,574	33,647,030	785,322	133,486,103

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	16,545	1,158,300		292,763	823,639		53,614	4,830
GENERAL-PR	6,533		62,790	48,036				21,287
GENERAL-PRF	82,841		523,200	189,765	329,990			86,286
AGENCY TOTAL	705,919	1,158,300	585,990	530,563	1,153,629		53,614	112,403
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	441,302	5,703,360		5,259,781			6,233	878,647
GENERAL-PR	201,517		3,110,541	3,774,521				462,463-
GENERAL-PRF	252,763		81,602	372,236				37,871-
AGENCY TOTAL	895,582	5,703,360	3,192,143	9,406,539			6,233	378,313
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		27,984,350			27,502,088		482,262	
GENERAL-PR	382,355		376,835-					5,520
GENERAL-PRF	4,499-		2,263,229		1,581,294			677,436
ADMINISTRATION								
GENERAL-GPR		197,187			197,187			
GENERAL-PR	161,233		2,722,314	3,043,110				159,563-
GENERAL-PRF	231,827		2,313,188	2,289,518	34,059			221,438
WI HLTH EDUC IN - SE	43,524-		255,906	205,698				6,684
STUDENT LN REPAY-SEG								
AGENCY TOTAL	727,392	28,181,537	7,177,801	5,538,325	29,314,628		482,262	751,516
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	98,319	1,907,200		1,900,756			52,302	52,461
GENERAL-PR	2,116,290		1,570,312-	433,982				111,996
GENERAL-PRF	32,372		215,661	285,864				37,832-
			166,738	71,936				94,802
HISTORIC SITES								
GENERAL-GPR	6,883	1,013,610		953,762			46,983	19,748
GENERAL-PR	176,403		1,069,860	1,030,619				215,645
GENERAL-PRF	59-		5,012	9,672				4,719-
			117,608	8,551				109,057
HISTORIC PRESERVATION								
GENERAL-GPR		178,800		170,711			7,661	428
GENERAL-PR	4,241		3,313	2,580				4,973
GENERAL-PRF	91,001-		448,855	391,247				33,393-

AGENCY PROGRAM FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	 PROGRAM	EXPENDITURES STATE OPERATIONS	 AIDS	 LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	 CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	4,830	1,159,294		281,657	871,880		4,086	6,500
GENERAL-PR	21,287		146,882	75,620				92,549
GENERAL-PRF	86,286		511,700	269,304	284,033			44,649
AGENCY TOTAL	112,403	1,159,294	658,582	626,581	1,155,913		4,086	143,698
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	878,647	5,528,812		5,746,698		250,000	68,020	342,741
GENERAL-PR	462,463-		4,569,775	3,990,275				117,037
GENERAL-PRF	37,871-		245,035	212,971				5,806-
AGENCY TOTAL	378,313	5,528,812	4,814,811	9,949,943		250,000	68,020	453,972
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		30,545,200			30,087,233		457,967	
GENERAL-PR	5,520		8,887-					3,367-
GENERAL-PRF	677,436		2,229,424		2,095,036			811,824
ADMINISTRATION								
GENERAL-GPR		183,837			183,837			
GENERAL-PR	159,563-		2,200,065	2,352,387				311,885-
GENERAL-PRF	221,438		1,579,595	2,033,154	5,120			237,441-
WI HLTH EDUC IN - SE	6,684		203,392	235,427				25,351-
STUDENT LN REPAY-SEG								
AGENCY TOTAL	751,516	30,729,037	6,203,388	4,620,969	32,371,227		457,967	233,779
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	52,461	1,884,900		1,908,173			15,835	13,353
GENERAL-PR	111,996		401,081	442,567				70,510
GENERAL-PRF	37,832-		334,806	276,046				20,928
	94,802		115,064	102,593				107,273
HISTORIC SITES								
GENERAL-GPR	19,748	975,350		955,059			37,795	2,243
GENERAL-PR	215,645		1,158,396	1,148,931				225,110
GENERAL-PRF	4,719-		5,064	345				
	109,057		35,232	9,342				134,947
HISTORIC PRESERVATION								
GENERAL-GPR	428	176,900		176,262			1,067	
GENERAL-PR	4,973		5,871	6,057				4,787
GENERAL-PRF	33,393-		410,169	425,162				48,386-
			11,823	11,823				

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR		1,302,136		1,243,625			41,977	16,534
GENERAL-PR	243,924		187,226	152,265				278,885
GENERAL-PRF	6,567-		94,251	75,647				12,037
			2,121,826	41,988				2,079,838
MUSEUM								
GENERAL-GPR		882,930		826,581			23,802	32,546
GENERAL-PR	43,138		193,178	217,668				18,647
GENERAL-PRF			5,500	5,420				80
			13,615	2,691				10,924
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR								
AGENCY TOTAL	2,623,944	5,284,676	3,072,331	7,825,567			172,726	2,982,658
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		6,320,484		636,284	5,610,517		73,683	
AGENCY TOTAL		6,320,484		636,284	5,610,517		73,683	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	167,535	26,809,186		18,885,169	352,129	7,193,349	293,567	252,507
GENERAL-PR	1,210,444		8,363,476	7,656,699	1,169,976			747,244
GENERAL-PRF	42,362-		18,413,185	6,791,291	10,214,240	1,454,869		89,576-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1133,923,971			533,880	1131,351,775	2,038,316	
GENERAL-PR	15,005		8,160,832			7,869,375		306,462
GENERAL-PRF	564,063		114,007,998			114,457,592		114,469
TRANSPORTATION - SEG *		2,481,600				2,287,836		193,764
SCHOOL FUND INC-SEG	9,194,532		10,465,304			9,749,465		9,910,371
BADGER - SEG								
AGENCY TOTAL	11,109,217	1163,214,757	159,410,796	33,333,159	12,270,225	1274,364,260	2,331,883	11,435,242

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	16,534	1,289,882		1,254,899			50,382	1,135
GENERAL-PR	278,885		230,730	154,797				354,818
GENERAL-PRF	12,037		115,692	78,009				49,719
	2,079,838		706,956	31,660				2,755,134
MUSEUM								
GENERAL-GPR	32,546	795,747		821,939			4,722	1,633
GENERAL-PR	18,647		376,001	314,842				79,806
GENERAL-PRF	80		13,902	22,796				8,813-
	10,924		13,272	14,363				9,833
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR		67,500		47,651			18,226	1,623
AGENCY TOTAL	2,982,658	5,190,278	3,934,059	8,203,317			128,026	3,775,653
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		6,112,859		612,459	5,345,215		155,185	
AGENCY TOTAL		6,112,859		612,459	5,345,215		155,185	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	252,507	28,125,560		19,082,687	319,965	7,988,368	736,083	250,964
GENERAL-PR	747,244		8,866,018	8,638,589	483,380			491,293
GENERAL-PRF	89,576-		19,384,975	7,420,793	10,771,550	1,365,794		262,738-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1147,922,529			536,520	1145,415,490	1,970,519	
GENERAL-PR	306,462		7,837,508			7,715,543		428,428
GENERAL-PRF	114,469		114,961,732			120,469,934		5,393,733-
TRANSPORTATION - SEG *		3,173,000				2,812,250	NOTE A	360,750
SCHOOL FUND INC-SEG	9,910,371		10,772,037			10,470,937		10,211,472
BADGER - SEG								
AGENCY TOTAL	11,241,478	1179,221,089	161,822,269	35,142,069	12,111,414	1296,238,315	2,706,602	6,086,436

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	558,384	582,248,815		573,216,978	3,228,975		5,239,321	1,121,925
GENERAL-PR	120,980,316		630,980,913	628,265,576	1,409,881			122,285,772
GENERAL-PRF	3,445,581		257,355,301	183,137,411	76,045,258			1,618,213
TRANSPORTATION - SEG		61,000		60,855				145
TRUST, PRINCIP-SEG	64,938,969		13,115,046					78,054,015
TRUST, INCOME-SEG	21,241,575		8,612,566	5,597,450				24,256,691
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	227,122	7,436,200		7,439,348			102,717	121,258
GENERAL-PR	17,605-		844,766	563,470				263,691
AGENCY TOTAL	211,374,342	589,746,015	910,908,592	1398,281,088	80,684,114		5,342,037	227.721,710
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	85,090	78,314,000		2,227,554		75,788,620	159,356	223,561
GENERAL-PR	103,351		3,198,946	1,331,517	21,250	2,181,711		232,181-
GENERAL-PRF	1,047		16,391,679	2,896,648		13,499,122		3,044-
TRANSPORTATION - SEG *		406,300				359,964		46,336
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR	1,000	77,700		69,314			9,386	
GENERAL-PR	10,781		20,265	17,163				13,883
GENERAL-PRF	26,837-		114,264	112,877				25,451-
AGENCY TOTAL	174,433	78,798,000	19,725,153	6,655,073	21,250	91,829,417	168,742	23,103
FUNCTION TOTAL	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945
EDUCATION								
RECAPITULATION								
GPR	1,602,181	1875,458,227		613,122,625	38,248,415	1214,333,743	8,631,179	2,724,446
PR	125,637,925		656,971,273	646,537,206	2,601,108	10,051,086		123,419,799
PR-F	4,439,170		412,232,924	196,557,597	88,204,841	129,411,583		2,498,073
SEG	95,331,553	2,948,900	34,868,609	5,989,170		12,397,265		114,762,627
SEG-F								
TOTAL	227,010,829	1878,407,127	1104,072,806	1462,206,597	129,054,364	1366,193,677	8,631,179	243,404,945

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	1,121,925	595,797,182		581,652,261	5,121,839		8,137,451	2,007,555
GENERAL-PR	122,285,772		690,828,461	710,167,728	1,434,019			101,512,486
GENERAL-PRF	1,618,213		271,441,994	192,959,218	75,556,688			4,544,301
TRANSPORTATION - SEG	145	61,000		59,810				1,335
TRUST, PRINCIP-SEG	78,054,015		6,918,514					84,972,530
TRUST, INCOME-SEG	24,256,691		10,779,675	7,223,370				27,812,996
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	121,258	7,437,632		7,485,501			2,368	71,021
GENERAL-PR	263,691		903,567	809,175				358,083
AGENCY TOTAL	227,721,710	603,295,814	980,872,212	1500,357,063	82,112,546		8,139,819	221,280,308
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	223,561	80,842,000		2,245,130		78,472,488	44,140	303,804
GENERAL-PR	232,181-		2,276,169	683,338	17,650	1,542,084		199,084-
GENERAL-PRF	3,044-		19,485,335	3,311,681		16,170,447		163
TRANSPORTATION - SEG *	19,900	406,300				393,894	NOTE A	32,306
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR		76,700		72,018			4,682	
GENERAL-PR	13,883		24,185	26,470				11,597
GENERAL-PRF	25,451-		119,200	117,982				24,233-
AGENCY TOTAL	3,332-	81,325,000	21,904,888	6,456,619	17,650	96,578,912	48,822	124,553
FUNCTION TOTAL	243,184,745	1912,562,183	1180,210,209	1565,969,019	133,113,965	1393,067,228	11,708,528	232,098,398
EDUCATION								
RECAPITULATION								
GPR	2,724,446	1908,921,883		622,342,394	42,466,490	1232,126,345	11,708,528	3,002,572
PR	123,419,799		719,815,820	728,810,776	1,935,049	9,257,626		103,232,168
PR-F	2,498,073		430,838,422	207,127,461	88,712,427	138,006,175		509,567-
SEG	114,542,427	3,640,300	29,555,967	7,688,388		13,677,081		126,373,225
SEG-F								
TOTAL	243,184,745	1912,562,183	1180,210,209	1565,969,019	133,113,965	1393,067,228	11,708,528	232,098,398

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		73,300		73,180			120	
AGENCY TOTAL		73,300		73,180			120	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	2,141,267	10,738,782		11,501,447			124,825	1,253,776
GENERAL-PR	22,766		138,143	39,121				121,787
TRANSPORTATION - SEG *	171,696	280,000		164,750				286,945
CONSERVATION - SEG *	10,411,203	47,102,284	1,655	49,529,105				7,986,036
CONSERVATION - SEG F	1,409,823-		5,093,359	5,008,571				1,325,035-
WASTE MGMT FUND - SE								
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,073,294	13,906,800		11,842,009	247,075		399,203	2,491,806
GENERAL-PR	1,198,726		1,997,275	1,945,288				1,250,714
GENERAL-PRF	1,525,058		5,674,544	6,799,292				400,311
TRANSPORTATION - SEG *		438,317		336,733				101,584
WASTE MGMT FUND - SE	2,033,017		1,701,630	11,000				3,723,647
LOCAL IMPACT FD-SEG								
GROUNDWATER -SEG *	247,557	264,000-	2,215,950	1,622,093				577,415
ENVIRONMENTAL -SEG *	675,475	25,200-	1,399,204	1,218,914				830,565
ENVIRONMENTAL -SEG F								
ENFORCEMENT								
GENERAL-GPR	22,342	3,658,300		3,551,124			68,911	60,607
GENERAL-PR	102,965-		180,331	330,036				252,670-
GENERAL-PRF	11,788		327,503	275,619				63,672
CONSERVATION - SEG *	118,869	8,880,869		8,720,358				279,380
CONSERVATION - SEG F	156,854		645,682	475,900				326,636
ENVIRONMENTAL -SEG *		25,200		20,033				5,167
LOCAL SUPPORT								
GENERAL-GPR	18,356,567	77,265,336		780,405	132,296	71,098,507	349,910	23,260,785
GENERAL-PRF	270,796-		3,560,945	1,299,707		2,154,722		164,280-
TRANSPORTATION - SEG *	1,310,144	3,216,200				1,254,647		3,271,697
CONSERVATION - SEG *	1,245,808	5,229,715		548,334	92,284	4,145,700		1,689,206
CONSERVATION - SEG F	19,803		882,489	14,396		818,772		69,123
OUTDOOR RECREATION								
GENERAL-GPR		8,502,777					8,502,777	
ADMINISTRATIVE SERVICES								
GENERAL-GPR	137,729	7,375,717		7,216,424			219,721	77,302
GENERAL-PRF								
CONSERVATION - SEG *	848,941	15,774,258	553,268	15,180,764				1,995,703
CONSERVATION - SEG F	3,455,510		2,875,218	3,030,136				3,300,592
NON-BUDGET ACCOUNTS								
CONSERVATION - SEG *	29,261,080	77,991,936-	71,839,496	225,819-				23,334,460
AGENCY TOTAL	72,661,912	124,113,420	99,086,691	131,235,741	471,655	79,472,348	9,665,347	75,016,931

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		73,300		71,694			1,606	
AGENCY TOTAL		73,300		71,694			1,606	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	1,253,776	10,784,569		11,275,839			98,755	663,751
GENERAL-PR	121,787		83,884	147,880				57,792
TRANSPORTATION - SEG *	286,791	250,000		439,506			NOTE A	97,285
CONSERVATION - SEG *	7,471,346	47,162,172	99,959	46,948,960			NOTE A	7,784,516
CONSERVATION - SEG F	1,325,035-		7,696,482	7,495,403				1,123,956-
WASTE MGMT FUND - SE								
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	2,491,806	13,139,400		13,336,492	950,681		245,687	1,098,345
GENERAL-PR	1,250,714		2,006,142	2,312,914				943,943
GENERAL-PRF	400,311		6,672,998	6,317,917				755,392
TRANSPORTATION - SEG *	98,118	589,383		583,647			NOTE A	103,854
WASTE MGMT FUND - SE	3,723,647		477,375					4,201,022
LOCAL IMPACT FD-SEG								
GROUNDWATER -SEG *	602,848	281,243-	2,047,472	2,119,849			NOTE A	249,228
ENVIRONMENTAL -SEG *	835,501	39,900-	1,794,354	1,170,162			NOTE A	1,419,793
ENVIRONMENTAL -SEG F								
ENFORCEMENT								
GENERAL-GPR	60,607	3,876,000		3,900,230			5,886	30,491
GENERAL-PR	252,670-		374,368	268,670				146,972-
GENERAL-PRF	63,672		292,442	360,585				4,471-
CONSERVATION - SEG *	70,835	9,262,931		9,225,542			NOTE A	108,224
CONSERVATION - SEG F	326,636		1,042,063	885,974				482,725
ENVIRONMENTAL -SEG *	231	39,900		39,197			NOTE A	934
LOCAL SUPPORT								
GENERAL-GPR	23,260,785	75,317,392		576,059	246,319	69,186,691	5,269,587	23,299,521
GENERAL-PRF	164,280-		3,758,812	1,388,374		2,121,652		84,507
TRANSPORTATION - SEG *	3,268,135	3,371,400				3,801,561	NOTE A	2,837,973
CONSERVATION - SEG *	1,317,738	7,758,428		558,897	91,839	4,845,702	NOTE A	3,579,728
CONSERVATION - SEG F	69,123		1,475,195	180,989		1,285,255		78,075
OUTDOOR RECREATION								
GENERAL-GPR		7,309,073					7,309,073	
ADMINISTRATIVE SERVICES								
GENERAL-GPR	77,302	7,632,039		7,376,271			172,763	160,306
GENERAL-PRF			4,662,062	2,116,170				2,545,893
CONSERVATION - SEG *	1,607,844	16,399,637	542,092	16,548,314			NOTE A	2,001,259
CONSERVATION - SEG F	3,300,592		1,092,630-	948,666				1,259,296
NON-BUDGET ACCOUNTS								
CONSERVATION - SEG *	24,817,021	81,459,858-	73,077,919	924,427				15,510,655
AGENCY TOTAL	75,035,182	121,111,322	105,010,990	137,446,933	1,288,839	81,240,861	13,101,752	68,079,110

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	1,723,123	217,806,100	266,759		776,749	214,384,018		4,635,215
TRANSPORTATION - SEG F	2,820-		4,298,175		802,601	3,811,305		318,552-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	23,192,389	22,005,700	20,625,670	29,930,662	2,561,477			33,331,621
TRANSPORTATION - SEG F	4,906,442-		65,639,700	65,511,031				4,777,773-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	114,797,938	213,481,798	9,778,082	215,052,281				123,005,536
TRANSPORTATION - SEG F	493,483-		131,017,256	130,554,838				31,065-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	612,062-	28,804,500	6,207,020	35,574,829				1,175,371-
TRANSPORTATION - SEG F	1,013,593-		4,062,621	3,610,202				561,174-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	499,099		1,309,660	1,626,379				182,380
TRANSPORTATION - SEG *	1,351,087	72,457,500	1,470	67,518,941				6,291,116
TRANSPORTATION - SEG F	262,912-		908,179	959,747				314,479-
DEBT SERVICES								
TRANSPORTATION - SEG		24,804,996		24,804,996				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *	29	823,500		741,355				82,174
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			389,523,124					389,523,124
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	65,208,027	589,169,592-	203,838,187	166-				320,123,211-
AGENCY TOTAL	199,480,380	8,985,498-	837,475,903	575,885,094	4,140,826	218,195,323		229,749,541
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR		1,447,500		1,247,223				200,277
GENERAL-PR								
TRANSPORTATION - SEG		150,000						150,000
CONSERVATION - SEG	39,246	820,900		508,509				351,637
ADMINISTRATION								
GENERAL-GPR								
GENERAL-PR			8,509	21,665				13,156-
GENERAL-PRF								
CONSERVATION - SEG	15,388	183,910		199,091				207
AGENCY TOTAL	54,633	2,602,310	8,509	1,976,489				688,964
FUNCTION TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436
ENVIRONMENTAL RESOURCES								
RECAPITULATION								
GPR	21,731,199	122,968,513		36,211,813	379,372	71,098,507	9,665,467	27,344,553
PR	1,617,626		3,633,918	3,962,490				1,289,055
PR-F	1,266,050		9,562,992	8,374,617		2,154,722		299,703
SEG	252,038,956	5,164,981-	707,951,514	451,456,763	3,430,509	219,784,366		280,153,851
SEG-F	4,456,906-		215,422,678	209,164,821	802,601	4,630,077		3,631,726-
TOTAL	272,196,925	117,803,532	936,571,103	709,170,504	4,612,482	297,667,671	9,665,467	305,455,436

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	4,164,525	235,323,000	283,323		1,167,595	229,954,786	NOTE A	8,648,467
TRANSPORTATION - SEG F	318,552-		4,182,900		685,097	3,261,510		82,258-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	33,045,488	18,623,400	23,963,428	56,084,123	3,123,054		NOTE A	16,425,138
TRANSPORTATION - SEG F	4,777,773-		66,295,117	63,837,643				2,320,298-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	121,973,849	244,077,602	7,870,679	236,821,824			NOTE A	137,100,307
TRANSPORTATION - SEG F	31,065-		141,031,770	141,345,615				344,910-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	1,657,398-	29,612,700	6,127,444	36,714,662			NOTE A	2,631,915-
TRANSPORTATION - SEG F	561,174-		3,578,406	3,288,124				270,892-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	182,380		1,612,452	1,648,377				146,455
TRANSPORTATION - SEG *	4,700,654	79,416,119	2,885-	78,488,558			NOTE A	5,625,330
TRANSPORTATION - SEG F	314,479-		1,618,894	1,446,419				142,004-
DEBT SERVICES								
TRANSPORTATION - SEG		23,757,526		23,757,526				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *	29	819,400		797,468			NOTE A	21,961
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			418,302,841				NOTE A	418,302,841
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	73,586,912	659,016,123-	192,677,941	166			NOTE A	392,751,437-
AGENCY TOTAL	229,993,397	27,386,377-	867,542,311	644,230,504	4,975,746	233,216,296		187,726,785
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	200,277	1,146,300		760,509				586,068
GENERAL-PR								
TRANSPORTATION - SEG	150,000			144,088				5,912
CONSERVATION - SEG	351,637	610,400		855,962				106,075
ADMINISTRATION								
GENERAL-GPR								
GENERAL-PR	13,156-		35,952	22,796				
GENERAL-PRF								
CONSERVATION - SEG	207	266,290		255,883			NOTE A	10,614
AGENCY TOTAL	688,964	2,022,990	35,952	2,039,237				708,669
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	305,717,542	95,821,236	972,589,253	783,788,368	6,264,585	314,457,157	13,103,358	256,514,563
RECAPITULATION								
GPR	27,344,553	119,278,072		37,297,094	1,197,000	69,186,691	13,103,358	25,838,483
PR	1,289,055		4,112,799	4,400,635				1,001,218
PR-F	299,703		15,386,315	10,183,045		2,121,652		3,381,321
SEG	280,415,958	23,456,837-	727,261,941	512,478,760	4,382,488	238,602,049		228,757,764
SEG-F	3,631,726-		225,828,199	219,428,834	685,097	4,546,765		2,464,223-
TOTAL	305,717,542	95,821,236	972,589,253	783,788,368	6,264,585	314,457,157	13,103,358	256,514,563

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON								
CRIMINAL JUSTICE								
GENERAL-GPR	50,952	242,500		238,654			54,798	
GENERAL-PRF	19,696-		967,589	522,004	212,756	235,580		22,448-
AGENCY TOTAL	31,256	242,500	967,589	760,658	212,756	235,580	54,798	22,448-
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR	677	1,956,600		1,933,971			23,306	
GENERAL-PR	8,131		18,778	17,502				9,407
AGENCY TOTAL	8,808	1,956,600	18,778	1,951,473			23,306	9,407
BOARD ON AGING & LONG TERM CARE								
INDENT THE NEEDS OF AGED &DISAB								
GENERAL-GPR	220	196,600		184,745			12,075	
GENERAL-PR	1,667-		87,626	95,019				9,060-
GENERAL-PRF	214-		10,929					10,715
AGENCY TOTAL	1,661-	196,600	98,555	279,764			12,075	1,655
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	432,832		343,301	71,300	335,377			369,456
GENERAL-PRF								
CHILDRENS TRUST - SE	1,403		3,040					4,443
AGENCY TOTAL	434,235		346,341	71,300	335,377			373,899
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR		32,000		14,776			16,937	287
GENERAL-GPR		303,900		110,512				193,388
AGENCY TOTAL		335,900		125,288			16,937	193,675
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	473,218	463,257,181		21,151,380	441,208,600		205,556	1,164,865
GENERAL-PR	1,745,711		5,795,276	5,781,779	162,934			1,596,275
GENERAL-PRF	277,782		645,152,239	26,204,350	625,399,676			6,174,004-
GROUNDWATER -SEG *	2.000	127,300		122,812				6,488

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
CRIMINAL JUSTICE,COUNCIL ON								
CRIMINAL JUSTICE								
GENERAL-GPR		284,300		252,282			32,018	
GENERAL-PRF	22,448-		1,363,983	450,431	174,523	729,602		13,020-
AGENCY TOTAL	22,448-	284,300	1,363,983	702,713	174,523	729,602	32,018	13,020-
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR		2,028,707		1,938,799			87,578	2,330
GENERAL-PR	9,407		23,330	27,663				5,075
AGENCY TOTAL	9,407	2,028,707	23,330	1,966,462			87,578	7,405
BOARD ON AGING & LONG TERM CARE								
INDENT THE NEEDS OF AGED &DISAB								
GENERAL-GPR		209,200		207,705			1,495	
GENERAL-PR	9,060-		75,576	89,039				22,523-
GENERAL-PRF	10,715							10,715
AGENCY TOTAL	1,655	209,200	75,576	296,744			1,495	11,808-
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	369,456		428,184	101,846	335,338			360,455
GENERAL-PRF			61,856	10,695				51,161
CHILDRENS TRUST - SE	4,443		6,270					10,714
AGENCY TOTAL	373,899		496,311	112,542	335,338			422,329
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR	287	62,325		59,263			3,169	180
GENERAL-GPR	193,388	500,000		672,753			18,760	1,874
AGENCY TOTAL	193,675	562,325		732,016			21,930	2,054
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	1,164,865	501,131,035		23,551,383	475,058,771		1,566,916	2,118,831
GENERAL-PR	1,596,275		7,311,587	6,572,542	679,787			1,655,533
GENERAL-PRF	6,174,004-		709,947,392	28,092,905	678,819,438			3,138,955-
GROUNDWATER -SEG *		134,089		121,789			NOTE A	12,300

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES								
CARE & TREATMENT FACILITIES								
GENERAL-GPR	282,338	38,252,794		37,368,060			798,427	368,644
GENERAL-PR	5,330,661		98,580,588	99,595,524				4,315,724
GENERAL-PRF								
CORRECTIONAL SERVICES								
GENERAL-GPR	271,828	133,080,011		128,349,183	2,668,842		1,376,534	957,280
GENERAL-PR	6,363,347-		32,748,941	30,236,706	2,346,184			6,197,295-
GENERAL-PRF	43,641-		171,793	138,332				10,180-
BENEVOLENT FUND-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	12,254,024	619,818,845		17,386,921	322,381,666	275,732,703	2,012,303	14,559,276
GENERAL-PR	3,640,955		37,594,550	624,329	36,919,743	3,498,410		193,023
GENERAL-PRF	5,227,807		578,132,356	37,145,162	442,383,544	94,228,610		9,602,847
VOCATIONAL REHABILITATION SERV								
GENERAL-GPR	1,887,517	8,372,630		3,556,521	4,156,965		2,189,306	357,355
GENERAL-PR	510,645		177,360	447,914	44,735			195,355
GENERAL-PRF	346,783		26,398,162	12,334,887	13,642,108			767,950
GENERAL ADMINISTRATION								
GENERAL-GPR	43,139	13,447,158		13,237,931			213,998	38,367
GENERAL-PR	825,525		10,623,285	10,465,406				983,403
GENERAL-PRF	107,999-		1,446,377	1,013,415				324,962
AGENCY TOTAL	26,618,447	1276,355,919	1436,820,928	445,160,615	1891,314,995	373,459,724	6,796,124	23,063,836
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING								
GENERAL-GPR	53,420	428,100		398,459			67,940	15,122
GENERAL-PR	613,328		681,098	695,596				598,830
GENERAL-PRF								
AGENCY TOTAL	666,749	428,100	681,098	1,094,054			67,940	613,952
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PRF								
AGENCY TOTAL								
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	16,489	4,928,150		4,485,371	49,050	242,560	159,708	7,950
GENERAL-PR	1,690,506		53,605,229	42,979,418	3,685,555	5,447,107		3,183,655
GENERAL-PRF	4,408		120,205,602	62,442,237	35,437,419	15,108,849		7,221,505
SELF-INS EMP LIA-SEG								
WORK INJ SUPPL -SEG	1,066,262		1,519,582		1,507,593			1,078,252
UNEMPLOYMNT ADM-SEG	4,193,315		4,193,315-					
UNEMPLOYMNT ADM-SEG F	4,089,141-		4,089,141					

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES								
CARE & TREATMENT FACILITIES								
GENERAL-GPR	368,644	37,808,881		37,522,549			306,683	348,293
GENERAL-PR	4,315,724		102,602,525	108,013,491				1,095,242-
GENERAL-PRF			55,284	56,137				853-
CORRECTIONAL SERVICES								
GENERAL-GPR	957,280	139,111,635		136,210,242	2,603,268		458,559	796,846
GENERAL-PR	6,197,295-		32,749,999	32,723,050	2,970,679			9,141,026-
GENERAL-PRF	10,180-		488,518	484,557				6,219-
BENEVOLENT FUND-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	14,559,276	660,398,468		16,869,917	326,140,352	309,856,953	3,042,366	19,048,156
GENERAL-PR	193,023		99,831,555	913,099	95,426,481	4,038,727		353,729-
GENERAL-PRF	9,602,847		557,384,335	37,380,353	434,602,417	89,870,162		5,134,249
VOCATIONAL REHABILITATION SERV								
GENERAL-GPR	357,355	8,049,250		3,630,370	4,332,446		270,433	173,356
GENERAL-PR	195,355		148,990	140,264				204,081
GENERAL-PRF	767,950		28,278,398	13,434,459	15,626,379			14,489-
GENERAL ADMINISTRATION								
GENERAL-GPR	38,367	13,380,711		12,979,476			368,500	71,102
GENERAL-PR	983,403		12,161,437	11,799,401				1,345,439
GENERAL-PRF	324,962		1,092,809	1,333,427				84,344
AGENCY TOTAL	23,057,348	1360,014,069	1552,052,829	471,829,413	2036,260,017	403,765,842	6,013,456	17,255,517
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING								
GENERAL-GPR	15,122			8,233			6,889	
GENERAL-PR	598,830		686,115	1,110,785				174,160
GENERAL-PRF								
AGENCY TOTAL	613,952		686,115	1,119,018			6,889	174,160
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PRF			26,574	13,089				13,485
AGENCY TOTAL			26,574	13,089				13,485
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	7,950	5,965,949		4,572,854	840,704	203,700	61,018	295,622
GENERAL-PR	3,183,655		68,647,917	55,816,840	3,124,357	5,965,546		6,924,829
GENERAL-PRF	7,221,505		97,705,139	60,640,856	32,005,264	15,492,560		3,212,037-
SELF-INS EMP LIA-SEG								
WORK INJ SUPPL -SEG	1,078,252		1,849,596		1,089,249			1,838,599
UNEMPLOYMNT ADM-SEG								
UNEMPLOYMNT ADM-SEG F								

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT REVIEW COMMISSION								
GENERAL-GPR		89,500		89,078				
GENERAL-PR			130,735	130,735			422	
GENERAL-PRF			1,057,379	1,050,164				7,215
AGENCY TOTAL	2,881,839	5,017,650	176,414,354	111,177,004	40,679,616	20,798,516	160,130	11,498,576
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	21,650	9,000,637		8,771,550			171,724	79,014
GENERAL-PR								
GENERAL-PRF	23,828		661,642	671,179				14,290
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	15,405	8,842,214		8,496,838		62,500	241,645	56,636
GENERAL-PR	305,412		5,545,779	2,181,229		2,286,000		1,383,961
GENERAL-PRF	14,810-		44,806	17,723				12,273
ADMINISTRATIVE SERVICES								
GENERAL-GPR	1,415	2,005,800		1,710,099			45,729	251,387
GENERAL-PRF	14,889		32,370	21,190				26,070
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	2,513-		242,766	246,842				6,588-
GENERAL-PRF			29,821			29,821		
VICTIMS AND WITNESSES								
GENERAL-GPR		2,273,600		379,724	929,843	798,759	164,824	450
GENERAL-PR	165-		495,665	25,691		432,000		37,809
GENERAL-PRF			4,625		4,770			145-
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL - SEG	139,063,482		10,357,878					149,421,360
NORMAL SCHOOL FD-SEG	15,401,839		392,218					15,794,057
UNIVERSITY FUND-SEG	234,130							234,130
AGENCY TOTAL	155,369,843	22,122,251	17,807,571	22,522,064	934,613	3,609,080	623,922	167,609,985
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	6,254	4,909,478		4,656,081			234,671	24,980
GENERAL-PR	55,874		56,591	58,769				53,696
GENERAL-PRF	2,119,843-		7,020,925	4,926,480				25,399-
GUARD MEMBERS BENEFITS								
GENERAL-GPR		26,555			26,555			
AGENCY TOTAL	2,057,715-	4,936,033	7,077,516	9,641,330	26,555		234,671	53,277

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
REVIEW COMMISSION								
GENERAL-GPR		93,900		85,292			8,608	
GENERAL-PR			165,047	165,047				
GENERAL-PRF	7,215		1,036,408	1,043,623				
AGENCY TOTAL	11,498,576	6,059,849	169,404,108	122,324,513	37,059,574	21,661,806	69,626	5,847,013
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	79,014	9,335,950		9,295,968			74,993	44,003
GENERAL-PR			56,760	1,427				55,333
GENERAL-PRF	14,290		492,378	502,394				4,274
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	56,636	8,229,779		8,139,833		37,500	96,816	12,265
GENERAL-PR	1,383,961		5,894,077	2,599,923		2,419,810		2,258,305
GENERAL-PRF	12,273		84,105	38,308				58,071
ADMINISTRATIVE SERVICES								
GENERAL-GPR	251,387	1,964,712		2,093,536			13,282	109,281
GENERAL-PRF	26,070		13,830	7,058				32,841
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	6,588-		293,912	286,813				510
GENERAL-PRF			25,465			25,465		
VICTIMS AND WITNESSES								
GENERAL-GPR	450	2,513,645		436,758	929,722	853,831	293,268	518
GENERAL-PR	37,809		668,570	29,489		621,400		55,490
GENERAL-PRF	145-		523,180		190,074	337,555		4,594-
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL - SEG	149,421,360		19,535,638					168,956,998
NORMAL SCHOOL FD-SEG	15,794,057		101,417					15,895,474
UNIVERSITY FUND-SEG	234,130							234,130
AGENCY TOTAL	167,609,985	22,044,086	27,689,331	23,431,506	1,119,796	4,295,560	478,359	188,018,181
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	24,980	4,885,975		4,649,154			257,232	4,569
GENERAL-PR	53,696		23,176	24,066				52,805
GENERAL-PRF	25,399-		5,748,787	5,446,554				276,834
GUARD MEMBERS BENEFITS								
GENERAL-GPR		23,445			14,646		8,799	
AGENCY TOTAL	53,277	4,909,420	5,771,962	10,119,775	14,646		266,031	334,208

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR		3,398,750		3,276,551			120,079	2,120
GENERAL-PR	1,768,725		16,262,965	15,688,668				2,343,022
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		1,000,000		1,000,000				
GENERAL-PRF	45-		13,600	13,555				
VETERANS TRUST - SEG	25,650,900		13,226,994-	6,046,997	2,016,075	79,500		4,281,341
SELF-AMORTIZ VETS MTG LOANS								
VETS MORTG LOAN-SEG	218,422,976		212,766,165	161,748,835		79,500		269,360,806
AGENCY TOTAL	245,842,563	4,398,750	215,815,737	187,774,606	2,016,075	159,000	120,079	275,987,290
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
DEFERRED PAYMENT LOAN FUND								
GENERAL-GPR		2,500,000			2,500,000			
AGENCY TOTAL		2,500,000			2,500,000			
FUNCTION TOTAL	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	15,378,547	1318,363,003		256,796,405	773,921,520	276,836,522	8,109,982	18,077,121
PR	10,560,612		262,990,533	209,342,429	43,494,526	11,663,517		9,050,672
PR-F	3,589,249		1381,350,215	146,500,679	1117,080,273	109,602,861		11,755,652
SEG	404,355,094	127,300	207,618,576	167,918,644	3,523,668	159,000		440,499,659
SEG-F	4,089,141-		4,089,141					
TOTAL	429,794,361	1318,490,303	1856,048,465	780,558,157	1938,019,987	398,261,899	8,109,982	479,383,104

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	2,120	3,590,673		3,380,444			212,349	
GENERAL-PR	2,343,022		16,794,635	17,048,829				2,088,829
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		400,000		400,000				
GENERAL-PRF			15,757	15,757				
VETERANS TRUST - SEG	4,281,341		7,432,473	5,067,343	1,767,586	81,000	NOTE A	4,797,885
SELF-AMORTIZ VETS MTG LOANS								
VETS MORTG LOAN-SEG	269,360,806		161,389,221	149,525,972		78,000	NOTE A	281,146,055
AGENCY TOTAL	275,987,290	3,990,673	185,632,087	175,438,346	1,767,586	159,000	212,349	288,032,769
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
DEFERRED PAYMENT LOAN FUND								
GENERAL-GPR								
AGENCY TOTAL								
FUNCTION TOTAL	479,376,616	1400,102,628	1943,222,207	808,086,137	2076,731,481	430,611,810	7,189,730	500,082,294
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	18,077,121	1399,968,539		266,956,811	809,919,910	310,951,983	7,189,730	23,027,226
PR	9,050,672		348,563,394	237,463,616	102,536,641	13,045,483		4,568,326
PR-F	11,755,652		1404,344,197	148,950,604	1161,418,095	106,455,344		724,194-
SEG	440,493,171	134,089	190,314,616	154,715,105	2,856,835	159,000		473,210,936
SEG-F								
TOTAL	479,376,616	1400,102,628	1943,222,207	808,086,137	2076,731,481	430,611,810	7,189,730	500,082,294

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	369,006	14,802,624		13,052,585	1,266,697		618,630	233,718
GENERAL-PR	10,933,531-		49,932,207	48,200,526				9,201,850-
GENERAL-PRF	126,521		40,255,723	1,871,334				38,510,910
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	781,720	667,700		559,402	281,311		345,700	263,007
GENERAL-PR	97,297-		430,931	289,293				44,341
GENERAL-PRF	256,345-		2,368,451	1,016,136	42,420-	1,193,468		55,077-
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	114,678	252,300		310,869			39,420	16,689
GENERAL-PR	1,057		160,882	83,340				78,599
GENERAL-PRF								
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	16,871	1,154,138		1,101,577			57,684	11,748
GENERAL-PR								
GENERAL-PRF	210,470		271,348	360,835				120,983
AGENCY TOTAL	9,666,850-	16,876,762	93,419,543	66,845,897	1,505,588	1,193,468	1,061,434	30,023,069
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	15,001	376,334		391,135				200
GENERAL-PR								
WI ELECTION CAMP-SEG	1,102,318		552,752					1,655,070
AGENCY TOTAL	1,117,319	376,334	552,752	391,135				1,655,270
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	9,116	4,414,455		4,191,284			106,097	126,191
GENERAL-PR	45,988		774,388	695,842				124,534
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR	1,996	9,700		11,628			68	
AGENCY TOTAL	57,100	4,424,155	774,388	4,898,754			106,165	250,725
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		11,549,481			11,549,481			
FIXED RETIRE INV-SEG	7736,354,613		1488,504,374	319,258,850				8905,600,136
VAR RETIRE INV - SEG	1685,539,634		561,603,622	50,135,817				2197,037,439
PUBL EMPL TRUST-SEG	19,190,190		800,992,037	800,678,150				19,504,076
AGENCY TOTAL	9441,084,436	11,549,481	2851,100,032	1170,072,817	11,549,481			1122,111,651
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR		134,600		121,485			172	12,943

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	233,718	12,614,051		12,157,418	70,940		320,079	299,331
GENERAL-PR	9,201,850-		50,545,554	52,461,920				11,118,215-
GENERAL-PRF	38,510,910		21,862,404	1,824,820				58,548,494
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	263,007	565,300		533,801	125,502		20,310	148,694
GENERAL-PR	44,341		345,671	373,712				16,300
GENERAL-PRF	55,077-		4,729,564	1,097,450	2,055,136	1,606,300		84,400-
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	16,689	247,077		253,658			9,802	306
GENERAL-PR	78,599		50,180	120,537				8,242
GENERAL-PRF								
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	11,748	1,085,368		1,066,034			27,263	3,818
GENERAL-PR								
GENERAL-PRF	120,983		72,157	193,140				
AGENCY TOTAL	30,023,069	14,511,796	77,605,530	70,082,490	2,251,578	1,606,300	377,455	47,822,572
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	200	452,223		449,782			1,792	849
GENERAL-PR								
WI ELECTION CAMP-SEG	1,655,070		524,683		1,827,222			352,532
AGENCY TOTAL	1,655,270	452,223	524,683	449,782	1,827,222		1,792	353,381
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	126,191	4,694,822		4,610,789			136,312	73,912
GENERAL-PR	124,534		740,074	700,468				164,140
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR		9,700		8,599			3	1,099
AGENCY TOTAL	250,725	4,704,522	740,074	5,319,856			136,315	239,151
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		10,653,633			10,653,633			
FIXED RETIRE INV-SEG	8905,600,136		1606,118,331	364,600,771				147,117,696
VAR RETIRE INV - SEG	2197,007,439		482,170,071	60,544,451				2618,633,058
PUBL EMPL TRUST-SEG	19,504,076		463,510,135	470,354,485				12,659,727
AGENCY TOTAL	1122,111,651	10,653,633	2551,798,537	895,499,707	10,653,633			2778,410,481
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	12,943	136,400		135,553			10,873	2,916

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-PR								
AGENCY TOTAL		134,600		121,485			172	12,943
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,426,566		1,426,566				
GENERAL-PR								
EXECUTIVE RESIDENCE								
GENERAL-GPR		144,055		144,055				
LIEUTENANT GOVERNOR								
GENERAL-GPR	1,552	203,400		182,199			22,753	
AGENCY TOTAL	1,552	1,774,021		1,752,820			22,753	
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	1,792		2,878,045	2,837,093				42,744
INVESTMENT FUND - SE								
FIXED RETIRE INV-SEG	869,878,180		1382,991,552	2,078,309				2250,791,423
VAR RETIRE INV - SEG								
AGENCY TOTAL	869,879,972		1385,869,597	4,915,402				2250,834,167
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		3,990			10	
AGENCY TOTAL		4,000		3,990			10	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	766	496,435		480,940			16,261	
AGENCY TOTAL	766	496,435		480,940			16,261	
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	77,949	20,019,700		20,026,357		5,204	36,142	29,946
GENERAL-PR	1,250							1,250
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	86,351	20,019,700		20,026,357		5,204	36,142	38,348

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-PR								
AGENCY TOTAL	12,943	136,400		135,553			10,873	2,916
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,642,926		1,642,926				
GENERAL-PR			15,441	2,234				13,207
EXECUTIVE RESIDENCE								
GENERAL-GPR		141,297		141,297				
LIEUTENANT GOVERNOR								
GENERAL-GPR		194,000		185,173			6,958	1,868
AGENCY TOTAL		1,978,223	15,441	1,971,630			6,958	15,076
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	42,744		2,887,943	2,927,151				3,536
INVESTMENT FUND - SE								
FIXED RETIRE INV-SEG	2250,791,423		517,664,661	2,115,311				2766,340,772
VAR RETIRE INV - SEG								
AGENCY TOTAL	2250,834,167		520,552,604	5,042,463				2766,344,308
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		2,600			1,400	
AGENCY TOTAL		4,000		2,600			1,400	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR		479,113		477,066			2,047	
AGENCY TOTAL		479,113		477,066			2,047	
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	29,946	24,786,700		24,707,190		216	39,351	69,889
GENERAL-PR	1,250							1,250
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	38,348	24,786,700		24,707,190		216	39,351	78,291

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	237,855	28,924,300		28,673,405			167,479	321,271
GENERAL-PR	114,375-		379,986	381,261				115,650-
GENERAL-PRF								
TRANSPORTATION - SEG *	132	753,400		741,442				12,090
STATE AND LOCAL FINANCE								
GENERAL-GPR	31,028	7,123,600		7,062,141			6,322	86,165
GENERAL-PR	20,300-		244,016	256,850				33,134-
GENERAL-PRF				285				285-
ADMINISTRATIVE SERVICES								
GENERAL-GPR	50,578	8,962,100		8,729,506			100,538	182,634
GENERAL-PR	15,594		49,314	35,016			33,736	3,844-
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR	4,550	63,100		49,409			14,176	4,065
LOCAL IMPACT FD-SEG	207,063		505,182			459,524		252,721
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROPERTY TAX REF-SEG			2,693,712	57,000				2,636,712
AGENCY TOTAL	412,125	45,826,500	3,872,210	45,986,316		459,524	322,252	3,342,743
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		719,200		719,157			43	
GENERAL-PR	82,454		1,076,523	548,383				610,594
AGENCY TOTAL	82,454	719,200	1,076,523	1,267,540			43	610,594
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	1,787	480,400		436,308			17,854	28,025
GENERAL-PR	289,000		893,393	152,274				1,030,119
AGENCY TOTAL	290,787	480,400	893,393	588,581			17,854	1,058,144
FUNCTION TOTAL	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937,654
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	1,714,454	101,928,188		87,673,996	13,097,489	5,204	1,549,349	1,316,602
PR	10,728,369-		56,819,686	53,479,878			33,736	7,422,298-
PR-F	87,798		42,895,522	3,248,591	42,420-	1,193,468		38,583,682
SEG	10312,272,130	753,400	4237,843,230	1172,949,569		459,524		13377,459,667
SEG-F								
TOTAL	10303,346,012	102,681,588	4337,558,438	1317,352,034	13,055,069	1,658,197	1,583,086	13409,937,654

Schedule A-5 1986-87
All Funds - General Executive Functions

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
REVENUE, DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	321,271	28,852,100		29,063,743			40,816	68,811
GENERAL-PR	115,650-		760,675	919,655				274,631-
GENERAL-PRF								
TRANSPORTATION - SEG *	59	805,400		787,104			NOTE A	18,355
STATE AND LOCAL FINANCE								
GENERAL-GPR	86,165	7,390,000		7,436,010			33,138	7,017
GENERAL-PR	33,134-		251,783	258,705				40,056-
GENERAL-PRF	285-		14,175	15,855				1,965-
ADMINISTRATIVE SERVICES								
GENERAL-GPR	182,634	9,411,500		9,348,073			183,733	62,327
GENERAL-PR	3,844-		73,496	42,574			24,747	2,331
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR	4,065	62,100		49,846			16,319	
LOCAL IMPACT FD-SEG	252,721		106,760			29,519		329,962
PROPERTY TAX DEFERRAL								
GENERAL-GPR								
PROPERTY TAX REF-SEG	2,636,712		181,438	52,165				2,765,984
AGENCY TOTAL	3,330,711	46,521,100	1,388,328	47,973,732		29,519	298,753	2,938,135
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		690,700		679,572			11,128	
GENERAL-PR	610,594		1,483,257	676,454				1,417,398
AGENCY TOTAL	610,594	690,700	1,483,257	1,356,026			11,128	1,417,398
TREASURER, STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	28,025	444,100		464,730			386	7,009
GENERAL-PR	1,030,119		1,233,882	1,012,851				1,251,149
AGENCY TOTAL	1,058,144	444,100	1,233,882	1,477,581			386	1,258,158
FUNCTION TOTAL	13409,925,622	105,362,509	3155,342,336	1054,495,675	14,732,433	1,636,035	886,459	15598,879,866
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	1,316,602	104,557,109		93,413,861	10,850,076	216	861,712	747,847
PR	7,422,298-		58,387,957	59,496,261			24,747	8,555,349-
PR-F	38,583,682		26,678,300	3,131,265	2,055,136	1,606,300		58,469,281
SEG	13377,447,636	805,400	3070,276,079	898,454,288	1,827,222	29,519		15548,218,087
SEG-F								
TOTAL	13409,925,622	105,362,509	3155,342,336	1054,495,675	14,732,433	1,636,035	886,459	15598,879,866

Schedule A-6 1985-86
All Funds - Judicial

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	24,346,159		24,346,159				
AGENCY TOTAL		24,346,159		24,346,159				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		107,200		106,039			1,161	
AGENCY TOTAL		107,200		106,039			1,161	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		2,980,332		2,980,332				
AGENCY TOTAL		2,980,332		2,980,332				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	18,120	154,700		133,013			10,708	29,099
AGENCY TOTAL	18,120	154,700		133,013			10,708	29,099

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	BALANCE 6/30/87 CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	25,457,491		25,457,491				
GENERAL-PRF			947	947				
AGENCY TOTAL		25,457,491	947	25,458,438				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		104,800		104,313			487	
AGENCY TOTAL		104,800		104,313			487	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,216,038		3,216,038				
AGENCY TOTAL		3,216,038		3,216,038				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	29,099	143,900		123,430			5,582	43,987
AGENCY TOTAL	29,099	143,900		123,430			5,582	43,987

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,078,538		2,078,538				
DIRECTOR OF STATE COURTS								
GENERAL-GPR		3,141,100		3,072,083			68,146	872
GENERAL-PR	90		72,358	64,491				7,956
GENERAL-PRF	11,255-		82,999	71,744				
MEDIATION FUND-SEG			1,202,030	53,265				1,148,765
PATIENT COMP PANELS	2,005,032		1,062,455-	942,577				
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	196,559		802,087	812,197				186,450
LAW LIBRARY								
GENERAL-GPR	364	512,300		504,040			8,624	
GENERAL-PR	8,121		38,741	32,900				13,961
AGENCY TOTAL	2,198,910	5,731,938	1,135,760	7,631,835			76,769	1,358,004
FUNCTION TOTAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103
JUDICIAL								
RECAPITULATION								
GPR	18,484	33,320,329		33,220,204			88,638	29,971
PR	204,770		913,186	909,589				208,367
PR-F	11,255-		82,999	71,744				
SEG	2,005,032		139,575	995,842				1,148,765
SEG-F								
TOTAL	2,217,030	33,320,329	1,135,760	35,197,379			88,638	1,387,103

AGENCY PROGRAM FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		1,956,062		1,956,062				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	872	2,735,100		2,654,259			76,802	4,911
GENERAL-PR	7,956		115,217	66,349				56,824
GENERAL-PRF								
MEDIATION FUND-SEG	1,148,765		348,551	334,406				1,162,910
PATIENT COMP PANELS								
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	186,450		874,701	836,187				224,963
LAW LIBRARY								
GENERAL-GPR		522,400		522,372			28	
GENERAL-PR	13,961		51,616	34,914				30,662
AGENCY TOTAL	1,358,004	5,213,562	1,390,084	6,404,549			76,830	1,480,270
FUNCTION TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258
JUDICIAL								
RECAPITULATION								
GPR	29,971	34,135,791		34,033,965			82,898	48,899
PR	208,367		1,041,533	937,451				312,449
PR-F			947	947				
SEG	1,148,765		348,551	334,406				1,162,910
SEG-F								
TOTAL	1,387,103	34,135,791	1,391,031	35,306,769			82,898	1,524,258

Schedule A-7 1985-86
All Funds - Legislative

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		20,559,242		20,559,242				
SPECIAL STUDY GROUPS								
GENERAL-GPR		141,891		140,708			1,183	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	5,576	6,481,301		6,484,477				
GENERAL-PR	496,409		343,245	294,553				2,400
AGENCY TOTAL	501,985	27,182,434	343,245	27,478,980				545,101
							1,183	547,501
FUNCTION TOTAL								
LEGISLATIVE	501,985	27,182,434	343,245	27,478,980				
							1,183	547,501
RECAPITULATION								
GPR	5,576	27,182,434		27,184,427				
PR	496,409		343,245	294,553			1,183	
PR-F								2,400
SEG								545,101
SEG-F								
TOTAL	501,985	27,182,434	343,245	27,478,980				
							1,183	547,501

Schedule A-7 1986-87
All Funds - Legislative

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		20,142,427		20,140,397			2,030	
SPECIAL STUDY GROUPS								
GENERAL-GPR		152,309		149,516			2,793	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	2,400	6,994,153		6,836,486			156,469	3,598
GENERAL-PR	545,101		395,670	285,681				655,090
AGENCY TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
FUNCTION TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688
LEGISLATIVE								
RECAPITULATION								
GPR	2,400	27,288,889		27,126,398			161,292	3,598
PR	545,101		395,670	285,681				655,090
PR-F								
SEG								
SEG-F								
TOTAL	547,501	27,288,889	395,670	27,412,079			161,292	658,688

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	120,290	759,360,000				759,389,778		90,513
TAX RELIEF								
GENERAL-GPR		429,556,770			139,920,751	289,636,019		
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		155,000,000				154,999,984	16	
COUNTY TAXES								
GENERAL-PR								
NON-BUDGET ACCOUNTS								
GENERAL-PR								
AGENCY TOTAL	120,290	1343,916,770			139,920,751	1204,025,781	16	90,513
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP,INT & PRINC REPAY								
GENERAL-GPR		8,469,263		8,459,263				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR	750,908	47,256,505		17,671,529	2,930,351	10,590,187	7,925,582	8,889,764
TRANSPORTATION - SEG		1,012,881				1,012,881		
STATE HOUSING AUTH RESERVE FUND								
STATE HSING AUTH-SEG	4,887,742		597					4,888,339
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,025-		2,029					1,005
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	2,246,295		26,362,284	22,898,209				5,710,370
AGENCY TOTAL	7,883,920	56,738,649	26,364,911	49,039,001	2,930,351	11,603,067	7,925,582	19,489,478
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND SECURITY - SEG	87,179,135		311,675,323	319,346,317				79,508,142
AGENCY TOTAL	87,179,135		311,675,323	319,346,317				79,508,142
PROGRAM SUPPLEMENTS								
EMPLOYE COMP, AND SUPPORT								
GENERAL-GPR		10,173,544		10,173,544				
CONTRACTUAL SERVICES								
GENERAL-GPR	66,871	3,084,674		2,992,103			143,615	15,827
TAXES,ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		70,826		70,826				
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR								
CANCELLED DRAFTS								
GENERAL-PR	2,194,594		905,679	647,797				2,452,476

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	90,513	779,360,000				779,421,248		29,264
TAX RELIEF								
GENERAL-GPR		140,754,003			140,754,003			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		502,663,184				502,663,184		
COUNTY TAXES								
GENERAL-PR			1,012,418					1,012,418
NON-BUDGET ACCOUNTS								
GENERAL-PR			1,012,418-					1,012,418-
AGENCY TOTAL	90,513	1422,777,187			140,754,003	1282,084,432		29,264
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP, INT & PRINC REPAY								
GENERAL-GPR		8,724,348		8,724,348				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR	8,889,764	24,513,787		21,786,666	476,536	10,839,724	40	300,585
TRANSPORTATION - SEG		18,533,349		17,514,500		1,018,849		
STATE HOUSING AUTH RESERVE FUND								
STATE HSING AUTH-SEG	4,888,339		519					4,888,858
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,005		372					1,377
DEBT COLLECTIONS								
GENERAL-PR								
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	5,710,370		24,940,948	25,887,769				4,763,549
AGENCY TOTAL	19,489,478	51,771,484	24,941,839	73,913,283	476,536	11,858,573	40	9,954,369
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND SECURITY - SEG	79,508,142		322,296,290	359,307,521				42,496,910
AGENCY TOTAL	79,508,142		322,296,290	359,307,521				42,496,910
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		11,696,095		11,686,875			9,220	
CONTRACTUAL SERVICES								
GENERAL-GPR	15,827	3,679,198		2,992,091			687,107	15,827
TAXES, ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		529,174		356,782			119,357	53,035
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR		238,600					238,600	
CANCELLED DRAFTS								
GENERAL-PR	2,452,476		842,085					3,294,561

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								17,439
CONSERVATION - SEG	14,250		4,389	1,199				1,202
WORK INJ SUPPL -SEG	1,177		62	36				78
LOC GOV'T PROP INS-S	78							2,094
LIFE FUND - SEG	2,368		210	485				2,649
PATIENTS COMP FD-SEG	3,101		155-	297				2,673
MEDIATION FUND-SEG			2,673					
PATIENT COMP PANELS	2,673		2,673-					7,422
FIXED RETIRE INV-SEG	8,735		17,680	18,993				
LOCAL GOVT INV - SEG								837
PUBL EMPL TRUST-SEG	457		1,229	849				
GROUNDWATER -SEG								1,317
TRUST, INCOME-SEG	1,317							4,180
VETERANS TRUST - SEG	6,133		811-	1,143				174
VETS MORTG LOAN-SEG	71		104					
INSURANCE RECOVERY								15,557-
GENERAL-PR	568,291		567,328	1,151,176				91,093
CONSERVATION - SEG	134,885		56,137	99,929				
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								2,010,829
GENERAL-PR	5,421,736-		7,432,565					
NON-BUDGET ACCOUNTS								13,023,889
GENERAL-PR	11,651,937		13,571,754	12,199,812				178,848
TRANSPORTATION - SEG	399,269		4,046,150	4,266,571				196,161
CONSERVATION - SEG	218,065		21,904-					
UNEMPLOYMNT ADM-SEG	3,392		3,392-					260-
LOC GOV'T PROP INS-S	225-		35-					5,018-
LIFE FUND - SEG	4,040-		978-					
PATIENTS COMP FD-SEG								
PATIENT COMP PANELS	90-		90					480
COMMON SCHOOL - SEG	480							
FIXED RETIRE INV-SEG	5-		5					934,405,280
LOCAL GOVT INV - SEG	379,182,345		555,222,935					1,548-
PUBL EMPL TRUST-SEG	30		227-	1,351				285,885
VETERANS TRUST - SEG	261,405		98,473	73,993				19,262
VETS MORTG LOAN-SEG	20,040		778-					
AGENCY TOTAL	389,315,869	13,329,044	581,896,520	31,700,106			143,615	952,697,711

Schedule A-8 1986-87
All Funds - General Appropriations

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								21,323
CONSERVATION - SEG	17,439		3,884					1,192
WORK INJ SUPPL -SEG	1,202		11-					
LOC GOV'T PROP INS-S	78		78-					3,323
LIFE FUND - SEG	2,094		1,229					842
PATIENTS COMP FD-SEG	2,649		476	2,283				3,015
MEDIATION FUND-SEG	2,673		342					
PATIENT COMP PANELS								15,073
FIXED RETIRE INV-SEG	7,422		10,851	3,200				3,200
LOCAL GOVT INV - SEG			3,200					1,157
PUBL EMPL TRUST-SEG	837		537	218				169
GROUNDWATER -SEG			169					1,015
TRUST, INCOME-SEG	1,317		302-					5,356
VETERANS TRUST - SEG	4,180		1,177					245
VETS MORTG LOAN-SEG	174		71					
INSURANCE RECOVERY								40,713
GENERAL-PR	15,557-		779,927	723,658				76,367
CONSERVATION - SEG	91,093		177,225	191,951				
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								2,162,933-
GENERAL-PR	2,010,829		4,173,761-					
NON-BUDGET ACCOUNTS								17,260,928
GENERAL-PR	13,023,889		14,127,444	9,890,405				314,129
TRANSPORTATION - SEG	178,848		2,747,934	2,612,653				180,984
CONSERVATION - SEG	196,161		15,177-					
UNEMPLOYMNT ADM-SEG								260-
LOC GOV'T PROP INS-S	260-							5,908-
LIFE FUND - SEG	5,018-		890-					3,802-
PATIENTS COMP FD-SEG			3,802-					
PATIENT COMP PANELS								480
COMMON SCHOOL - SEG	480							
FIXED RETIRE INV-SEG								1124,702,875
LOCAL GOVT INV - SEG	934,405,280		190,297,595					223-
PUBL EMPL TRUST-SEG	1,548-		2	1,323-				275,828
VETERANS TRUST - SEG	285,885		62,747	72,803				7,714
VETS MORTG LOAN-SEG	19,262		11,548-					
AGENCY TOTAL	952,697,711	16,143,067	204,851,324	28,531,596			1,054,284	1144,106,223

AGENCY / PROGRAM / FUND	BALANCE 7/1/85 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/86 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		1,077,812		1,077,812				
GENERAL-PR	777,851		7,313,965	6,712,984				1,378,832
STATE BUILDING PROGRAM								
GENERAL-GPR		143,591		143,591				
AGENCY TOTAL	777,851	1,221,403	7,313,965	7,934,387				1,378,832
FUNCTION TOTAL	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676
GENERAL APPROPRIATIONS								
RECAPITULATION								
GPR	938,069	1414,192,985		40,598,668	142,851,102	1214,615,967	8,069,213	8,996,103
PR	12,016,208		56,155,615	43,609,978				24,561,845
PR-F								
SEG	472,322,787	1,012,881	871,095,104	323,811,163		1,012,881		1019,606,728
SEG-F								
TOTAL	485,277,064	1415,205,866	927,250,719	408,019,810	142,851,102	1215,628,848	8,069,213	1053,164,676

AGENCY / PROGRAM / FUND	BALANCE 7/1/86 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/87 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		1,047,842		1,047,842				
GENERAL-PR	1,378,832		7,070,355	6,529,732				1,919,454
STATE BUILDING PROGRAM								
GENERAL-GPR		137,634		137,634				
AGENCY TOTAL	1,378,832	1,185,477	7,070,355	7,715,209				1,919,454
FUNCTION TOTALS	1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220
GENERAL APPROPRIATIONS								
RECAPITULATION								
GPR	8,996,103	1473,343,866		46,732,239	141,230,539	1292,924,156	1,054,324	398,711
PR	24,561,845		43,587,370	43,031,565				25,117,650
PR-F								
SEG	1019,606,728	18,533,349	515,572,438	379,703,806		1,018,849		1172,989,859
SEG-F								
TOTAL	1053,164,676	1491,877,215	559,159,807	469,467,609	141,230,539	1293,943,005	1,054,324	1198,506,220